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ANNUAL REPORT
of the
Town of
DUMMER, N.H.

FOR THE YEAR ENDING
DECEMBER 31, 1996

ANNUAL REPORT
of the
TOWN OFFICERS
of the Town of

DUMMER, N.H.

FOR THE YEAR ENDING
DECEMBER 31, 1996

INCLUDING DUMMER SCHOOL DISTRICT

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TOWN OF DUMMER, NH

TOWN OFFICERS

MODERATOR

Craig Doherty

TOWN CLERK

Louise Gagnon

SELECTMEN

M. Ann Germon	Term Expires 1997
Stephen Morrisette	Term Expires 1998
Elizabeth Hawkins	Term Expires 1999

TREASURER

Doris Bergeron

TAX COLLECTOR

Cassandra Tefft

LIBRARIAN

Rebecca Glover

LIBRARY TRUSTEES

Rachel Jewett	Term Expires 1997
Phyllis Wentworth	Term Expires 1998
Pauline McCullough	Term Expires 1999

ROAD AGENT

Donald Bacon - Appointed

SEXTON

Dwight G. Stiles

CEMETERY COMMITTEE

L. Diane Holt	Term Expires 1997
Ronald Gillette	Term Expires 1998
Alta Holt	Term Expires 1999

TOWN OF DUMMER, NH

OVERSEERS OF POOR Board of Selectmen

TRUSTEE OF TRUST FUNDS L. Diane Holt

PLANNING BOARD

Pauline McCullough	Term Expires 1997
Leonard Hanson	Term Expires 1998
Sarah Cordwell	Term Expires 1999
Lorraine Duchesne	Term Expires 1999
M. Ann Germon	Board of Selectmen Rep.

BOARD OF ADJUSTMENTS

Katherine Doherty	Term Expires 1997
Eugene Cordwell	Term Expires 1998
E. Carroll Woodward	Term Expires 1998
Ruth Silver	Term Expires 1999
Paul Smith	Term Expires 1999

ALTERNATES

Rose Marie Long
Alan-Michael Glynn

CONSERVATION COMMITTEE

Craig Young
Dwight G. Stiles
Pauline McCullough

TOWN OF DUMMER, NH
W A R R A N T
STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Dummer, in the County of Coos in the said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Dummer on Tuesday, the 11th Day of March, 1997 next at 6:45 of the clock in the evening, to act upon the following subjects:

1. To choose all necessary Town officers for the ensuing year.
2. To see if the Town will vote to amend the Zoning Ordinance as follows:

ARTICLE III - DEFINITIONS

- 3.01 ACCESSORY BUILDING OR USE:** A building or use located on the same lot as the principal building or use and use of which is considered customarily incidental to those of the principal building such as, but not limited to, detached garages, swimming pools, equipment sheds and storage trailers.
- 3.23 STRUCTURE:** A structure shall be any combination of materials, constructed, erected, installed, or located above, below, or upon the ground. Structures include, but are not limited to buildings, swimming pools, barns, manufactured housing and garages. Minor installations such as, but not limited to fences less than four feet high, mail boxes and flag poles shall not be considered structures.

TOWN OF DUMMER, NH

ARTICLE IV - PERMITTED USES

4.02 The following uses are permitted by Special Exception by the Zoning Board of Adjustment:

ADD: 17. Commercial Garages

(Note: Junk Yards Deleted by Ballot 3/14/95)

ARTICLE V - AREA REGULATIONS

5.03 SETBACKS: Every primary and accessory structure placed on a lot shall have a setback of at least thirty-five (35) feet from the nearest public right-of-way and shall be set back twenty-five (25) feet from the side and rear lot lines.

ARTICLE VII - NON-CONFORMING USE

7.01 If, at any time after the Adoption or the Ordinance any land, building or structure is being used in a lawful manner, except that such use is not in conformity with the provisions of this Ordinance, such non-conforming use of said land, building or structure may be continued. No interruption of such a prior non-conforming use shall prevent its continuance except as stated in Section 7.02.

ARTICLE VIII - ENFORCEMENT AND ADMINISTRATION

8.01 It shall be the duty of the Board of Selectmen to enforce the provisions of this Ordinance and the Board is hereby given the authority to develop the forms and fees necessary to enforce this Ordinance. After passage of this Ordinance, it shall be unlawful to construct a new building, make exterior dimensional additions or any renovations or repair in excess of \$1,000.00 to a building without first obtaining a permit from the Board of Selectmen or their designee. Permits must be posted on site and be easily visible.

TOWN OF DUMMER, NH

The Article below was added to the posted Warrant on February 19, 1997.

The Board of Selectmen were not able to add this Article to the Warrant in this Annual Report. We are, therefore, attaching same as an addendum to be discussed and voted on at the Annual Meeting. This Article will follow Article 3:

To see if the Town will vote to discontinue the road from the intersection of the Class V and Class VI portions of Holt Road, so-called, to the rear of the James and Eleanor Brady residence (building). (It is the position of the Bradys and their counsel, Philip Waystack, that such road is a Class V highway. It is the position of the Board of Selectmen, and their counsel, James Michalik, that such road is a private road. In order to resolve the matter of James and Eleanor Brady v. The Town of Dummer, 96-E-082, Coos County Superior Court, in a fiscally responsible manner, the parties agree to submit this Article to the Town's voters. The vote of the Town will bind the Bradys and the Town unless and until there is action at a subsequent town meeting.)

The Selectmen recommend this Article.

TOWN OF DUMMER, NH

ARTICLE XI - PENALTY

- 11.01 Any person, firm, or corporation violating any of the provisions of this Ordinance shall be fined not more than one hundred dollars (\$100) nor less than ten (\$10) a day for each day such violation is found to continue after the conviction date or after the date on which the violator receives written notice from the Town. (Voted By Ballot)
3. Shall we modify the elderly exemptions from property tax in the Town of Dummer, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$10,000; for a person 75 years up to 80 years, \$15,000; for a person 80 years of age or older \$20,000. To qualify, the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five years. In addition, the taxpayer must have a net income of not more than \$18,500 or, if married, a combined net income of less than \$26,500; and own assets not in excess of \$50,000 excluding the value of the person's residence. (Voted by Ballot)
4. To see if the Town will vote to raise and appropriate the sum of \$ 54,418 for General Government.

Town Officers Salaries	\$15,000
Town Officers Expenses	7,800
Election & Registration	1,500
Prop.Assessment Update	1,000
Legal Expense	8,500
Planning & Zoning	1,000
Town Buildings	3,500
Cemeteries	4,650
Insurance	5,000
Advertising & Regional Assn.	500
North Country Council	268

TOWN OF DUMMER, NH

Conservation Committee	100
Interest on TAN	100
FICA/Audit	<u>5,500</u>
TOTAL	\$54,418

The Selectmen recommend this appropriation.

5. To see if the Town will raise and appropriate the sum of \$9,975 for Public Safety and Health.

Fire Department	\$ 4,500
Forest Fire	400
AV Mental Health	325
Dog Officer	500
Building Inspector	500
M&D Ambulance Service	2,250
Ambulance Chassis Fund	<u>1,500</u>
TOTAL	\$ 9,975

The Selectmen recommend this appropriation.

6. To see if the Town will vote to raise and appropriate the sum of \$53,500 for Highways and Streets.

Summer & Winter Maintenance	\$45,000
General Expenses	6,000
Fuel	<u>2,500</u>
TOTAL	\$53,500

The Selectmen recommend this appropriation.

7. To see if the Town will vote to raise and appropriate the sum of \$27,413 for Sanitation.

Solid Waste Collection	\$21,860
AVRRDD	5,453
Administration Costs	<u>100</u>
TOTAL	\$27,413

The Selectmen recommend this appropriation.

TOWN OF DUMMER, NH

8. To see if the Town will vote to raise and appropriate the sum of \$4,025 for Welfare.

Direct Assistance	\$ 2,500
Human Services	800
Tri-County Community Action	<u>725</u>
TOTAL	\$ 4,025

The Selectmen recommend this appropriation.

9. To see if the Town will vote to raise and appropriate the sum of \$1,150 for Culture and Recreation.

Parks and Recreation	\$ 250
Library	<u>900</u>
TOTAL	\$ 1,150

The Selectmen recommend this appropriation.

10. To see if the Town will vote to raise and appropriate the sum of \$3,000.00 to be added to the Truck Capital Reserve Fund previously established.

The Selectmen recommend this appropriation.

11. To see if the Town will vote to raise and appropriate the sum of \$38,000 for the purpose of purchasing a new highway truck and to authorize the withdrawal of \$21,075 plus interest accrued to the date of withdrawal from the Capital Reserve Fund established for the purchase of said truck and the transfer of \$16,925 from the Pontook Hydro Fund.

The Selectmen recommend this appropriation.

12. To see if the Town will vote to raise and appropriate the sum of \$12,000 to update the Master Plan and to authorize the withdrawal of \$12,000 from the Pontook Hydro Fund.

The Selectmen recommend this appropriation.

TOWN OF DUMMER, NH

13. Shall the Town accept the provisions of RSA 202-A:4-c providing that any Town at an Annual Meeting may adopt an article authorizing indefinitely, until specific rescission or such authority, the Public Library Trustees to apply for, accept and expend, without further action by the Town Meeting unanticipated money from a State, Federal, or other Governmental unit or a private source which becomes available during the year.
The Selectmen recommend this article.
14. To transact any other business that may legally come before this meeting.

Polls will be open from 11:00 A.M. to 7:00 P.M.

Given under our hands and seal, the 24th day of February, in the year of our Lord, nineteen hundred and ninety seven.

M. Ann Germon

Elizabeth Hawkins

A true copy of Warrant-Attest:

M. Ann Germon

Stephen Morrisette
Selectmen of Dummer, NH

Elizabeth Hawkins

Stephen Morrisette
Selectmen, Dummer, NH

TOWN OF DUMMER, NH

DUMMER TOWN MEETING MINUTES MARCH 12, 1996

The Annual Town Meeting was held on March 12, 1996. The polls were opened at 11:00 A.M. and closed at the close of the meeting. The business meeting was opened at 6:45 P.M. Warrant articles were read by Moderator Craig Doherty. Earl Wadsworth made a motion to extend the polls until 7:30 P.M. seconded by Norman Charest. It was so voted. At this time Moderator Craig Doherty asked that we observe a moment of silence to remember the people who are no longer with us this year.

Art. 1 To choose all necessary Town Officers for the ensuing year.

Moderator.....	Craig Doherty	58
Town Clerk.....	Louise Gagnon	58
Town Treasurer.....	Doris Bergeron	57
Selectman Three Years.....	Elizabeth Hawkins	55
Tax Collector.....	Cassandra Tefft	57
Trustee of Trust Funds.....	L. Diane Holt	57
Sexton.....	Dwight Stiles	56
Planning Board Member.....	Sarah Cordwell	57
Planning Board Member.....	Lorraine Duchesne	50
Library Trustee.....	Pauline McCullough	57
Cemetery Committee 3 Yrs...	Alta Holt	56
Supervisor of Checklist....	Sarah Cordwell	58

Art. 2 Shall the Town adopt an exemption for the totally and permanently disabled? The exemption, based on assessed value, for qualified taxpayers shall be \$3,000.00. To qualify, the person must have been a New Hampshire resident for at least 5 years and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more

TOWN OF DUMMER, NH

than \$10,000 or, if married, a combined net income of not more than \$12,000; and own net assets not in excess of \$50,000 excluding the value of the person's residence. (Voted by Ballot)

RESULTS - YES 49 NO 7 It was so voted.

Art. 3 To see if the Town will vote to raise and appropriate the sum of \$62,420 for General Government.

Town Officers Salaries	\$15,000
Election & Registration	7,500
Town Officers Expenses	7,500
Property Revaluation	1,200
Legal Expense	4,000
Planning & Zoning	1,000
Town Buildings	9,800
Cemeteries	3,400
Insurance	6,000
Advertising & Regional Assn.	500
North Country Council	270
Conservation Committee	100
Interest on TAN	100
FICA/Audit/Survey	6,050
TOTAL	\$62,420

The Selectmen recommend this appropriation.

A motion was made by Betty Hawkins and seconded by Carlton Holt to raise and appropriate the sum of \$62,420 for General Government. It was so voted.

Art. 4 To see if the Town will raise and appropriate the sum of \$9,625 for Public Safety and Health.

Fire Department	\$ 4,500
Forest Fire	300
AV Mental Health	325
M&D Ambulance Service	2,250

TOWN OF DUMMER, NH

Ambulance Chassis Fund	1,500
Dog Officer	<u>750</u>
TOTAL	\$ 9,625

The Selectmen recommend this appropriation.
A motion was made by Norman Charest and seconded by Earl Wadsworth to raise and appropriate the sum of \$9,625 for Public Safety & Health. It was so voted.

- Art. 5 To see if the Town will vote to raise and appropriate the sum of \$51,000 for Highways and Streets.

Summer & Winter Maintenance	\$ 43,000
General Expenses	6,000
Fuel	<u>2,000</u>
TOTAL	\$ 51,000

The Selectmen recommend this appropriation.
A motion was made by Sue Wyman and seconded by Roger Hawkins to raise and appropriate the sum of \$51,000 for Highways and Streets. It was so voted.

- Art. 6 To see if the Town will vote to raise and appropriate the sum of \$25,627 for Sanitation.

Solid Waste Collection	\$21,156
AVRRDD	4,371
Administrative Costs	<u>100</u>
TOTAL	\$25,627

The Selectmen recommend this appropriation.
A motion was made by Earl Wadsworth and seconded by Norman Charest to raise and appropriate the sum of \$25,627 for Sanitation. It was so voted.

- Art. 7 To see if the Town will vote to raise and appropriate the sum of \$4,025 for Welfare.

TOWN OF DUMMER, NH

Direct Assistance	\$ 2,500
Human Services	800
Tri-County Community Action	<u>725</u>
TOTAL	\$ 4,025

The Selectmen recommend this appropriation.
A motion was made by Norman Charest and seconded by Dick Germon to raise and appropriate the sum of \$4,025 for Welfare. It was so voted.

- Art. 8 To see if the Town will vote to raise and appropriate the sum of \$1,050 for Culture and Recreation.

Parks and Recreation	\$ 250
Library	<u>800</u>
TOTAL	\$ 1,050

The Selectmen recommend this appropriation.
A motion was made by Katie Doherty and seconded by Debbie Kaczinski to raise and appropriate \$1,050 for Culture and Recreation. It was so voted.

- Art. 9 To see if the Town will vote to raise and appropriate the sum of \$3,000 to be added to the Truck Capital Reserve Fund previously established.

The Selectmen recommend this appropriation.
A motion was made by Brad Wyman and seconded by Steve Morrisette to raise and appropriate the sum of \$3,000 to be added to the Truck Capital Reserve Fund. It was so voted.

- Art. 10 To see if the Town will vote to appropriate \$15,000 or 10% of the proceeds, which ever is more, of the Pontook Hydro Limited Partnership to be placed in a previously established account.

TOWN OF DUMMER, NH

The Selectmen recommend this appropriation. After a lengthy discussion on this article, a motion was made by Norman Charest and seconded by Earl Wadsworth to appropriate \$15,000 or 10% of the proceeds, whichever is more of the Pontook Hydro Limited Partnership to be placed in a previously established account. It was so voted. 2 Opposed.

Earl made a motion to extend the polls until 8:15 P.M. seconded by Brad Wyman. It was so voted.

At this time Brad Wyman asked everyone to thank the Board of Selectmen for the work they had done.

Earl Wadsworth made a motion to adjourn at this time 8:15 P.M. seconded by Roger Hawkins. It was so voted.

Respectfully Submitted,

Louise Gagnon, Town Clerk

CONDENSED BUDGET 1996

	<u>Appro. 1996</u>	<u>Actual 1996</u>	<u>Credit</u>	<u>Deficit</u>	<u>Appro. 1997</u>
Town Officers Salaries	\$ 15,000	\$13,287.00	\$1,713.00	\$	\$ 15,000
Town Officers Exp.	7,500	6,186.00	1,314.00		7,800
Election & Reg'n.	7,500	4,939.00	2,561.00		1,500
Prop.Assm't Update	1,200	737.00	463.00		1,000
Legal Expenses	4,000	9,133.00		5,133.00	8,500
Planning & Zoning	1,000	321.00	679.00		1,000
Gen. Gov't Bldgs.	9,800	5,828.00	3,972.00		3,500
Cemeteries	3,400	3,210.00	190.00		4,650
Insurance	6,000	4,658.00	1,342.00		5,000
Advertising & Regional Ass'n.	500	500.00			500
N. Country Council	270	270.00			268
FICA, Boundary Survey & Audit	6,050	6,573.00		523.00	5,500
Fire/Forest Fires	4,800	4,816.00		16.00	4,900
Dog Officer	750	92.00	658.00		500
Building Inspector					500

	<u>Appro. 1996</u>	<u>Actual 1996</u>	<u>Credit</u>	<u>Deficit</u>	<u>Appro. 1997</u>
Highways & Streets	43,000	36,263.00	6,737.00		45,000
General Hwy.Exp.	6,000	9,034.00		3,034.00	6,000
Fuel	2,000	2,159.00		159.00	2,500
Solid Waste Coll.	21,156	21,216.00		60.00	21,860
AVRRDD	4,371	3,940.00	431.00		5,453
Administrative Costs	100		100.00		100
AV Mental Health	325	325.00			325
M&D Ambulance Serv.	2,250	2,250.00			2,250
Ambulance Chassis Fund	1,500	1,500.00			1,500
Direct Assistance	2,500		2,500.00		2,500
Human Services	800		800.00		800

	<u>Appro. 1996</u>	<u>Actual 1996</u>	<u>Credit</u>	<u>Deficit</u>	<u>Appro. 1997</u>
Tri County Community Action	725	725.00			725
Parks & Recreation	250	250.00			250
Library	800	865.00		65.00	900
Other Conservation	100		100.00		100
Town Truck					38,000
Master Plan					12,000
Interest on TAN	100		100.00		100
To Spec.Rev.Fund	15,000	15,000.00			
To Cap'l Proj.Fund	3,000	3,000.00			3,000
	<u>\$171,747</u>	<u>\$157,077.00</u>	<u>\$23,660.00</u>	<u>\$8,990.00</u>	<u>\$203,481</u>

TOWN OF DUMMER, NH

SELECTMEN'S REPORT INVENTORY & VALUATION 1996

Land, Improved & Unimproved.....	\$ 4,123,461
Buildings.....	7,972,600
Mobil Homes.....	559,100
Electric Property.....	660,600
Total Valuation Before Exemptions.....	13,315,761
Less Exemptions Allowed.....	45,200
Net Valuation on Which Tax Rate is Computed..	\$ 13,270,561

STATEMENT OF APPROPRIATION

Town Officer's Salaries.....	\$ 15,000
Election Registrations & Vital Statistics.....	7,500
Town Officer's Expense.....	7,500
Revaluation of Property.....	1,200
Legal Expense.....	4,000
Planning & Zoning.....	1,000
General Government Building.....	9,800
Cemeteries.....	3,400
Insurance.....	6,000
Advertising.....	500
North Country Council.....	270
Other Gen.Govern.,FICA,Boundry Survey& Audit..	6,050
M & D Ambulance.....	2,250
Fire.....	4,800
Dog Officer	750
Ambulance Chassis.....	1,500
Highways & Streets.....	43,000
General Expenses Highway.....	6,000

TOWN OF DUMMER, NH

Fuel.....	\$ 2,000
Solid Waste Collection.....	21,156
Solid Waste Disposal AVRDD.....	4,371
Administration Costs.....	100
AV Mental Health.....	325
Human Services.....	800
Tri-County Community Action.....	725
Direct Assistance.....	2,500
Parks & Recreation.....	250
Library.....	800
Other Conservation.....	100
Interest on TAN.....	100
To Special Revenue Fund.....	15,000
To Capital Projects Fund.....	<u>3,000</u>
TOTAL APPROPRIATIONS	\$171,747

TOWN OF DUMMER, NH

REVENUES & CREDITS

Land Use Changes.....	\$
Yield Taxes.....	13,000
Interest & Penalties.....	1,500
Inventory Penalties.....	
Motor Vehicle Permits.....	22,000
Other Licenses, Permits & Fees.....	500
Shared Revenue.....	3,888
Highway Block Grant.....	11,593
Railroad Tax.....	244
Income from Departments.....	475
Interest on Investments.....	6,000
Pontook Hydro Ltd. Partnership.....	123,713
Capital Reserve Fund.....	
Total Revenues & Credits.....	\$182,913
Total Town Appropriations.....	171,747
Less Revenues & Credits.....	252,913
Net Town Appropriation.....	(80,437)
Net School Appropriation.....	307,088
Total of Town, School & County Tax..	307,479
Property Taxes To Be Raised.....	\$305,279
Tax Rate per \$1,000.00	
Town	(-6.06)
County	6.09
School	<u>23.14</u>
	\$23.17

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
KYEONG WHAN KIM, C.P.A.

S MIDDLE STREET - LANCASTER, N.H. 03586
603 788-4928
603 788-4638
FAX 603 788-3830

May 23, 1996

TRANSMITTAL AND COMMENTARY LETTER

Board of Selectmen
Town of Dummer
Dummer, New Hampshire 03588

Members of the Board:

In planning and performing our audit of the financial statements of the Town of Dummer, New Hampshire for the year ended December 31, 1995 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of the following conditions that should be corrected in order to strengthen internal controls and operating efficiency. This letter does not affect our report dated May 23, 1996 on the financial statements of the Town of Dummer, New Hampshire.

Our following remarks are being made in the hope that they will improve existing procedures and are in no way a criticism of Town personnel.

1. Compliance with 1099 Reporting Requirements

In the past the Town has not issued 1099's.

Recommendation

The Town should review the IRS requirements in regard to 1099's and issue them to all applicable individuals/businesses.

2. Payroll Tax Deposits

Currently the Town makes their payroll tax deposits either monthly or when their liability exceeds \$500.00 (often after two months).

Board of Selectmen
Town of Dummer

Recommendation

Under the current IRS regulations any employer designated by the IRS as a "monthly depositor" should make their payroll deposit by the 15th of the following month regardless of their liability.

3. Trust Funds

- (a) Currently, the Town has only one Trustee of Trust Funds. Having only one Trustee compromises internal control oversight.

Recommendation

If possible, the Town should seek out other qualified individuals to serve in this position.

- (b) The ending balance in one cemetery fund and one capital reserve fund were misstated on the year end report to the state.

Recommendation

The Trustee should request a year end statement from the bank for all certificates of deposit and carefully compare all ending balances according to the bank with the ending balances on the report. An additional Trustee would facilitate this process.

4. Tax Collector Records

- (a) Several property cards reviewed in the course of our audit did not agree with the value used to compute property tax.

Recommendation

Any changes in value made to the blotter should be reflected on the property cards on file in the Town Hall.

- (b) Some cash receipts were received by the Town at year end and were not processed until the following year.

Recommendation

All revenue received in December should be processed and included in that year.

5. Budget - Appropriation

Currently the Town transfers 10% of payments in lieu of taxes into Pontook Dam Special Revenue Fund. However, the Town did not include this transfer amount in the Town budget.

Board of Selectmen
Town of Dummer

Recommendation

When preparing next year's budget, the Town should include 10% of payments in lieu of taxes in the appropriation as a transfer to Special Revenue Fund.

We extend our thanks to the officials and employees of the Town for their assistance during the course of our audit.

Very truly yours,

Francis J. Dineen + Co.
Francis J. Dineen & Co. CPA's

FRANCIS J. DINEEN & CO.

CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
KYEONG WHAN KIM, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03584

603 788-4928

603 788-4636

FAX 603 788-3830

INDEPENDENT AUDITORS' REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Dummer
Dummer, New Hampshire 03588

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Dummer, New Hampshire as of, and for the year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As is the practice with many New Hampshire municipalities, the Town of Dummer, New Hampshire has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, except for the effect on the financial statements of the omission described in the third paragraph the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Dummer, New Hampshire as of December 31, 1995, and the results of its operations and cash flows of its similar trust fund types for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present

Board of Selectmen
Town of Dummer

fairly, in all material respects, the financial position of each of the individual funds of the Town of Dummer, New Hampshire as of December 31, 1995, and the results of operations of such funds and the cash flows of nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as the supplemental schedule in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Dummer, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, and individual fund financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds taken as a whole.

Very truly yours,

Francis J. Dineen & Co.
Francis J. Dineen & Co. CPA's

May 23, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS

EXHIBIT A

TOWN OF DUMMER
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>ASSETS</u>		
Cash	\$ 64,339.00	\$ 0.00
Investments	113,704.61	104,522.72
Taxes Receivable	59,393.18	0.00
Accounts Receivable	0.00	0.00
Due From Other Governments	0.00	0.00
Due From Other Funds	0.00	0.00
Tax Deeded Property	<u>339.69</u>	<u>0.00</u>
Total Assets	<u>\$237,776.48</u>	<u>\$104,522.72</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>Liabilities</u>		
Accounts/Warrants Payable	\$ 0.00	\$ 0.00
Due to Other Governments	0.00	0.00
Due to School District	105,480.27	0.00
Due to Other Funds	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>105,480.27</u>	<u>0.00</u>
 <u>Fund Equity</u>		
Reserve for Encumbrances	26,571.00	0.00
Reserve for Endowments	0.00	0.00
Reserved for Tax Deeded Prop.	339.69	0.00
Designated for Capital		
Acquisitions	0.00	0.00
Designated for Specific Purposes	0.00	104,522.72
Designated by Trust Instrument	0.00	0.00
Undesignated Fund Balance	<u>105,385.52</u>	<u>0.00</u>
Total Fund Equity	<u>132,296.21</u>	<u>104,522.72</u>
Total Liabilities and Fund Equity	<u>\$237,776.48</u>	<u>\$104,522.72</u>

<u>Fiduciary</u> <u>Fund Type</u> <u>Trust</u> <u>Funds</u>	<u>Totals</u> <u>(Memorandum Only)</u> <u>December 31,</u> <u>1995</u>
\$ 0.00	\$ 64,339.00
75,170.39	293,397.72
0.00	59,393.18
0.00	0.00
0.00	0.00
0.00	0.00
<u>0.00</u>	<u>339.69</u>
<u>\$ 75,170.39</u>	<u>\$ 417,469.59</u>
\$ 0.00	\$ 0.00
0.00	0.00
0.00	105,480.27
<u>0.00</u>	<u>0.00</u>
<u>0.00</u>	<u>105,480.27</u>
0.00	26,571.00
15,570.44	15,570.44
0.00	339.69
54,071.25	54,071.25
0.00	104,522.72
5,528.70	5,528.70
<u>0.00</u>	<u>105,385.52</u>
<u>75,170.39</u>	<u>311,989.32</u>
<u>\$ 75,170.39</u>	<u>\$ 417,469.59</u>

See accompanying notes.

IT B TOWN OF DUMMER
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>
<u>Revenues</u>		
Taxes	\$ 452,281.04	\$ 0.00
Licenses, Permits & Fees	28,865.56	0.00
Intergovernmental Revenue	20,535.14	0.00
Charges for Services	305.43	0.00
Other Local Sources	<u>17,751.82</u>	<u>5,207.91</u>
Total Revenues	<u>519,738.99</u>	<u>5,207.91</u>
<u>Expenditures</u>		
General Government	42,819.74	0.00
Public Safety	5,036.00	0.00
Highways, Streets & Bridges	55,432.77	0.00
Solid Waste	24,841.34	0.00
Health & Welfare	3,652.61	0.00
Culture & Recreation	811.23	0.00
Conservation	0.00	0.00
Debt Service	0.00	0.00
Capital Outlay	0.00	0.00
Trans. to Other Governments	<u>308,549.27</u>	<u>0.00</u>
Total Expenditures	<u>441,142.96</u>	<u>0.00</u>
<u>Excess (Deficiency) of Revenues Over Expenditures</u>	<u>78,596.03</u>	<u>5,207.91</u>
<u>Other Financing Sources (Uses)</u>		
Transfer from Other Funds	661.58	17,539.94
Transfer to Other Funds	<u>(20,539.94)</u>	<u>0.00</u>
Total Other Financing Sources (Uses)	<u>(19,878.36)</u>	<u>17,539.94</u>
<u>Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)</u>	<u>58,717.67</u>	<u>22,747.85</u>
<u>Fund Balance, January 1</u>	<u>73,578.54</u>	<u>81,774.87</u>
<u>Fund Balance, December 31</u>	<u>\$ 132,296.21</u>	<u>\$104,522.72</u>

Fiduciary Fund Types Expendable Trust	Totals (Memorandum Only) December 31, 1995
\$ 0.00	\$ 452,281.04
0.00	28,865.56
0.00	20,535.14
0.00	305.43
<u>8,510.24</u>	<u>31,469.97</u>
<u>8,510.24</u>	<u>533,457.14</u>
0.00	42,819.74
0.00	5,036.00
0.00	55,432.77
0.00	24,841.34
0.00	3,652.61
0.00	811.23
0.00	0.00
0.00	0.00
0.00	0.00
<u>0.00</u>	<u>308,549.27</u>
<u>0.00</u>	<u>441,142.96</u>
<u>8,510.24</u>	<u>92,314.18</u>
3,000.00	21,201.52
(661.58)	(21,201.52)
<u>2,338.42</u>	<u>0.00</u>
10,848.66	92,314.18
<u>48,751.29</u>	<u>204,104.70</u>
<u>\$ 59,599.95</u>	<u>\$ 296,418.88</u>

See accompanying notes.

EXHIBIT C

TOWN OF DUMMER
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>General Fund</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>Revenues</u>			
Taxes	\$ 448,109.00	\$ 452,281.04	\$ 4,172.04
Licenses, Permits & Fees	23,900.00	28,865.56	4,965.56
Intergovernmental	20,534.00	20,535.14	1.14
Charges for Services	0.00	305.43	305.43
Other Local Sources	<u>7,755.00</u>	<u>17,751.82</u>	<u>9,996.82</u>
Total Revenues	<u>500,298.00</u>	<u>519,738.99</u>	<u>19,440.99</u>
<u>Expenditures</u>			
General Government	47,012.00	42,819.74	4,192.26
Public Safety	4,800.00	5,036.00	(236.00)
Highways, Streets & Bridges	86,148.00	55,432.77	30,715.23
Solid Waste	51,687.00	24,841.34	26,845.66
Health & Welfare	7,600.00	3,652.61	3,947.39
Culture and Recreation	1,050.00	811.23	238.77
Conservation	100.00	0.00	100.00
Debt Service	1,000.00	0.00	1,000.00
Capital Outlay	0.00	0.00	0.00
Trans. to Other Governments	<u>308,549.00</u>	<u>308,549.27</u>	<u>(0.27)</u>
Total Expenditures	<u>507,946.00</u>	<u>441,142.96</u>	<u>66,803.04</u>
<u>Excess (Deficiency) of</u>			
<u>Revenues Over</u>			
<u>Expenditures</u>	<u>(7,648.00)</u>	<u>78,596.03</u>	<u>86,244.03</u>
<u>Other Financing Sources</u>			
<u>(Uses)</u>			
Transfer from Other Funds	0.00	661.58	661.58
Transfer to Other Funds	<u>(3,000.00)</u>	<u>(20,539.94)</u>	<u>(17,539.94)</u>
Total Other Financing Sources (Uses)	<u>(3,000.00)</u>	<u>(19,878.36)</u>	<u>(16,878.36)</u>
<u>Excess (Deficiency) of Revenues</u>			
<u>Over Expenditures and</u>			
<u>Other Sources (Uses)</u>	<u>(10,648.00)</u>	<u>58,717.67</u>	<u>69,365.67</u>
<u>Fund Balance - January 1</u>	<u>73,578.54</u>	<u>73,578.54</u>	<u>0.00</u>
<u>Fund Balance - December 31</u>	<u>\$ 62,930.54</u>	<u>\$ 132,296.21</u>	<u>\$69,365.67</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0.00	\$ 0.00	\$ 0.00	\$ 448,109.00	\$ 452,281.04	\$ 4,172.04
0.00	0.00	0.00	23,900.00	28,865.56	4,965.56
0.00	0.00	0.00	20,534.00	20,535.14	1.14
0.00	0.00	0.00	0.00	305.43	305.43
<u>5,207.91</u>	<u>5,207.91</u>	<u>0.00</u>	<u>12,962.91</u>	<u>22,959.73</u>	<u>9,996.82</u>
<u>5,207.91</u>	<u>5,207.91</u>	<u>0.00</u>	<u>505,505.91</u>	<u>524,946.90</u>	<u>19,440.99</u>
0.00	0.00	0.00	47,012.00	42,819.74	4,192.26
0.00	0.00	0.00	4,800.00	5,036.00	(236.00)
0.00	0.00	0.00	86,148.00	55,432.77	30,715.23
0.00	0.00	0.00	51,687.00	24,841.34	26,845.66
0.00	0.00	0.00	7,600.00	3,652.61	3,947.39
0.00	0.00	0.00	1,050.00	811.23	238.77
0.00	0.00	0.00	100.00	0.00	100.00
0.00	0.00	0.00	1,000.00	0.00	1,000.00
0.00	0.00	0.00	0.00	0.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>308,549.00</u>	<u>308,549.27</u>	<u>(0.27)</u>
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>507,946.00</u>	<u>441,142.96</u>	<u>66,803.04</u>
<u>5,207.91</u>	<u>5,207.91</u>	<u>0.00</u>	<u>(2,440.09)</u>	<u>83,803.94</u>	<u>86,244.03</u>
17,539.94	17,539.94	0.00	17,539.94	18,201.52	661.58
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(3,000.00)</u>	<u>(20,539.94)</u>	<u>(17,539.94)</u>
<u>17,539.94</u>	<u>17,539.94</u>	<u>0.00</u>	<u>14,539.94</u>	<u>(2,338.42)</u>	<u>(16,878.36)</u>
22,747.85	22,747.85	0.00	12,099.85	81,465.52	69,365.67
<u>81,774.87</u>	<u>81,774.87</u>	<u>0.00</u>	<u>155,353.41</u>	<u>155,353.41</u>	<u>0.00</u>
<u>\$104,522.72</u>	<u>\$104,522.72</u>	<u>\$ 0.00</u>	<u>\$ 167,453.26</u>	<u>\$ 236,818.93</u>	<u>\$69,365.67</u>

See accompanying notes.

TOWN OF DUMMER EXHIBIT D
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL NONEXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

Revenues

Income Earned on Investments	\$ 0.00
New Funds	<u>0.00</u>
 Total Revenues	 <u>0.00</u>

Expenditures

Administrative	0.00
Other Trust Disbursements	<u>0.00</u>
 Total Expenditures	 <u>0.00</u>

<u>Excess (Deficiency) of Revenues</u>	
<u>Over Expenditures</u>	<u>0.00</u>

Other Financing Sources (Uses)

Other Financing Sources	
Interfund Transfers	0.00
Other Financing Uses	
Interfund Transfers	<u>0.00</u>
 Total Other Financing Sources (Uses)	 <u>0.00</u>

<u>Excess (Deficiency) of Revenues</u>	
<u>Over Expenditures and Other Sources (Uses)</u>	0.00

<u>Fund Balance - January 1</u>	<u>15,570.44</u>
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<u>Fund Balance - December 31</u>	<u>\$15,570.44</u>
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See accompanying notes.

TOWN OF DUMMER
COMBINED STATEMENT OF CASH FLOWS
ALL NONEXPENDABLE TRUST FUNDS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
FOR THE YEAR ENDED DECEMBER 31, 1995

EXHIBIT E

Fiduciary
Fund Type
 Nonexpendable
Trust

Cash Flows from Operating Activities

Net Income Before Other Financing Sources (Uses) - Exhibit D	\$ 0.00
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Cash Flows from Noncapital Financing Activities

Operating Transfers to Other Funds	0.00
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Cash Flows from Investing Activities

Net (Increase) in Investments	<u>(15,570.44)</u>
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Net (Decrease) in Cash and Cash Equivalents	(15,570.44)
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Cash and Cash Equivalents, Beginning of Year	<u>15,570.44</u>
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Cash and Cash Equivalents, End of Year	<u><u>\$ 0.00</u></u>
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Disclosure of Accounting Policy:

For the purposes of the Statement of Cash Flows, the Nonexpendable Trust Funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

See accompanying notes.

TOWN OF DUMMER
ALL TRUST FUND TYPES
COMBINING BALANCE SHEET
DECEMBER 31, 1995

EXHIBIT A-1

	<u>Town Trust Funds</u>			<u>Totals</u>
	<u>Expendable</u>	<u>Non-Expendable</u>	<u>Capital Reserve</u>	<u>December 31, 1995</u>
<u>ASSETS</u>				
Cash	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Investments	5,528.70	15,570.44	54,071.25	75,170.39
Due From Other Funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assets	<u>\$ 5,528.70</u>	<u>\$15,570.44</u>	<u>\$54,071.25</u>	<u>\$75,170.39</u>
<u>LIABILITIES & FUND BALANCES</u>				
<u>Liabilities</u>				
Due to Other Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balances</u>				
Reserve for Endowments	0.00	15,570.44	0.00	15,570.44
Designated for Capital				
Acquisition	0.00	0.00	54,071.25	54,071.25
Designated By Trust				
Instrument	<u>5,528.70</u>	<u>0.00</u>	<u>0.00</u>	<u>5,528.70</u>
Total Fund Balance	<u>5,528.70</u>	<u>15,570.44</u>	<u>54,071.25</u>	<u>75,170.39</u>
Total Liabilities				
and Fund Balances	<u>\$ 5,528.70</u>	<u>\$15,570.44</u>	<u>\$54,071.25</u>	<u>\$75,170.39</u>

See accompanying notes.

TOWN OF DUMMER
ALL NONEXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1995

EXHIBIT A-2

Revenues

Other Local Sources	\$ 0.00
Total Revenues	<u>0.00</u>

Expenditures

Administrative	0.00
Other Trust Disbursements	<u>0.00</u>
Total Expenditures	<u>0.00</u>

<u>Excess (Deficiency) of Revenues</u> <u>Over Expenditures</u>	<u>0.00</u>
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Other Financing Sources (Uses)

Other Financing Sources	
Interfund Transfers	0.00
Other Financing Uses	
Interfund Transfers	<u>0.00</u>
Total Other Financing Sources (Uses)	<u>0.00</u>

<u>Excess (Deficiency) of Revenues</u> <u>Over Expenditures and Other Sources (Uses)</u>	0.00
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<u>Fund Balance - January 1</u>	<u>15,570.44</u>
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<u>Fund Balance - December 31</u>	<u>\$15,570.44</u>
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See accompanying notes.

TOWN OF DUMMER, NH

RECEIPTS

January

15 State of NH Highway Block Grant		2,276.02
NH Democratic Fund Checklist		10.00
Compensation Fund of NH - Refund		882.18
22 Cassandra Tefft, Tax Collector		
Property 1995	10,112.95	
Interest	198.49	10,311.44
Berlin City Bank/Interest NOW		150.58
NH PDIP/Interest		454.61
Dump Closure/Interest		111.38

February

5 Cassandra Tefft, Tax Collector		
Property 1995	756.22	
Interest	24.98	
Yield	324.55	1,105.75
Diane Holt		50.00
26 Cassandra Tefft, Tax Collector		
Property 1995	889.54	
Interest	143.70	1,033.24
Ray Egan - Zoning Book		2.00
State of NH/ST Share of Permits Issued		36.18
28 Louise Gagnon, Town Clerk		
54 MV Permits	3,600.00	
10 Town Officers Filing Fees	10.00	3,610.00
29 Berlin City Bank - Interest NOW		79.29
NH PDIP/Interest		347.29
NH PDIP/Dump Closure Interest		105.83

March

4 Cassandra Tefft, Tax Collector		
Property 1995	1,300.28	
Interest	35.24	1,335.52

TOWN OF DUMMER, NH

12 Cassandra Tefft, Tax Collector		
Property Tax 1995	4,480.29	
Interest	162.16	4,642.45
31 Berlin City Bank/Interest NOW		72.26
NH PDIP/Interest		366.47
NH PDIP/Dump Closure Interest		111.68

April

5 Louise Gagnon, Town Clerk/66 MV Permits		5,524.00
8 Debbie Moskevitz/Hall Rental		50.00
Melissa Glover/Zoning Book		2.00
Phillip and Annette Jacques/Zoning Book		2.00
Joseph Desmarais/Zoning Book		2.00
15 DAnn Glover/Sub-Division		52.00
State of NH/Highway Block Grant	2,276.04	
Supplemental	395.86	2,671.90
Cassandra Tefft, Tax Collector		
Property 1995	4,498.78	
Interest	249.92	
Prepaid 1996	142.62	
Overpayment 1995	4.38	4,895.70
Report of Tax Sales Redeemed		2,256.64
22 Pontook Operating Ltd. Partnership		123,713.17
Pontook Hydro Electric/Dam Revenue		15,000.00
29 James Michalik/Copy of Checklist		10.00
Louise Gagnon, Town Clerk		
53 MV Permits	3,287.00	
38 Dog Licenses	198.50	3,485.50
Berlin City Bank/Int. NOW		74.37
NH PDIP/Interest		444.48
NH PDIP/Interest Dump Closure		108.55
Check #8844/Copying Error		.08
Check #8692/Ret'd Fleet Funding/Ovpymt.Taxes		28.08

May,

13 A. D. Davis, Inc./Refund		107.00
28 Cassandra Tefft, Tax Collector		
Yield 1996	1,144.33	
Property 1995	937.44	
Interest	81.53	2,163.30
Compensation Funds of NH/Overpaym't		2,945.00

TOWN OF DUMMER, NH

29 Louise Gagnon, Town Clerk		
52 M.V. Permits	3,243.00	
28 Dog Licenses	169.50	
Minus Clerk Fee (66 @ .50 ea.)	(33.00)	3,379.50
31 Berlin City Bank/Interest NOW		67.23
NH PDIP/Interest		821.45
NH PDIP/Int. Dump Closure/Interest		111.70

June

10 Cassandra Tefft, Tax Collector		
Property 1995	24.41	
Interest	.59	
Yield 1996	9,096.44	9,121.44
Report of Tax Sales Redemmed		1,000.00
17 Ann Bourbeau/Cemetery Lot		375.00
Audio Edition/Refund for Library		1.50
Cassandra Tefft, Tax Collector		
Property 1996	5,967.10	
Yield	2,096.86	
Property 1995	704.52	
Interest	60.21	8,828.69
Report of Tax Sales Redeemed		938.52
21 Cassandra Tefft, Tax Collector		
Report of Tax Sales Redeemed		2,600.00
Property 1996	10,346.22	
Yield 1996	454.20	10,800.42
30 Berlin City Bank/Interest NOW		43.01
NHPDIP/Interest		701.03
NHPDIP/Dump Closure Interest		109.62

July

2 Cassandra Tefft, Tax Collector		
Property 1996	14,308.29	
Yield	53.20	14,361.49
8 Cassandra Tefft, Tax Collector		
Property 1996		15,600.27
Property 1996		10,869.10
Jacques Pelletier/Pistol Permit		10.00

TOWN OF DUMMER, NH

Crystal Pelletier/Pistol Permit		10.00
Treas State of NH/1/2 Fire Training		57.36
12 Cassandra Tefft, Tax Collector		
Property 1996	22,636.75	
Property 1995	24.64	
Interest	.36	22,661.75
Report of Tax Sales Redeemed		900.00
15 Louise Gagnon, Town Clerk		
73 MV Permits	3,322.00	
4 Dog Licenses @ \$6.50	26.00	
Minus Clerk's Fee 4 @ \$.50	(2.00)	3,346.00
22 State of NH/Highway Block Grant		3,322.70
Raoul Gagnon/Stumpage 8,225' @ \$55 perM		452.38
Cassandra Tefft, Tax Collector		
Property 1996	18,774.75	
Interest	.15	
Yield	200.73	
Overpayment	20.85	
Yield Interest	1.58	
Property 1995	7.24	19,005.20
31 Berlin City Bank/Interest NOW		60.11
NHPDIP/Interest		583.16
NHPDIP/Dump Closure/Interest		113.21

August

5 Cassandra Tefft, Tax Collector		
Property 1996	2,832.54	
Interest	14.23	
Overpayments	31.55	
Property 1995	251.39	
Interest	19.17	3,148.88
Report of Tax Sales Redeemed		200.00
8 Berlin District Court/John Levesque		35.00
19 Cassandra Tefft, Tax Collectr		
Property 1996	1,228.16	
Interest	9.35	1,237.51
U.S. Treasury/Overpayment on IRS		102.42
State NH/Div.Forest Land		
(1/2 States Share 186 Permits Issued)		21.50

TOWN OF DUMMER, NH

28 Louise Gagnon, Town Clerk		
66 MV Permits	4,598.00	
4 Dog Licenses	28.50	
Minus Clerk's Fee 4 @ \$.50	(2.00)	
1 Marriage Fee	38.00	
2 Death Certificates/Copies	12.00	4,674.50
31 Berlin City Bank/Interest NOW		77.53
NHPDIP/Interest		586.48
NHPDIP/Dump Closure Interest		113.85
Ck. #9030/Bank Cashed \$298/Should be \$298.40		.40

September

3 Cassandra Tefft, Tax Collector		
Property 1996	789.07	
Interest	22.42	
Property 1995	266.00	
Interest	49.49	1,126.98
Report of Tax Sales Redeemed		250.00
9 Wayne Moynihan/Filing Fee		2.00
Don Bisson/Checklist		10.00
Eva Parker/Hall Rental		50.00
16 Cassandra Tefft, Tax Collector		
Property 1996	222.22	
Interest	2.78	
Property 1995	1,220.87	
Interest	197.64	1,643.51
Report of Tax Sales Redeemed		144.71
23 Cassandra Tefft, Tax Collector		
Property 1996	1,028.29	
Interest	20.22	
Property 1995	538.80	
Interest	82.79	1,670.10
25 Louise Gagnon, Town Clerk		
29 M.V. Permits	1,305.00	
2 Copies Death Certificates	9.00	1,314.00

TOWN OF DUMMER, NH

30	Cassandra Tefft, Tax Collector		
	Property 1996	1,465.55	
	Interest	44.81	
	Property 1995	1,382.55	
	Interest	259.59	3,152.50
	Report of Tax Sales Redeemed		1,167.53
	State of NH/Revenue Sharing		2,584.11
	Berlin City Bank, Interest NOW		66.79
	NHPDIP/Interest		575.83
	NHPDIP/Dump Closure/Interest		11.81
October			
7	State of NH/RR Tax Sept.		244.14
	Maurice Forbush/Zoning Book		2.00
11	Cassandra Tefft, Tax Collector		
	Property 1996	1,057.02	
	Interest	30.80	
	Yield	29.18	
	Land Use	2,600.00	
	Property 1995	966.35	
	Interest	22.69	4,706.04
14	State of NH/Highway Block Grant		3,322.70
	Cassandra Tefft, Tax Collector		
	Property 1996	19.88	
	Interest	1.10	20.98
	Report of Tax Sales Redeemed		200.00
14	Cassandra Tefft, Tax Coll/Tax Lien Sale		
	Property 1995	9,386.22	
	Interest	1,115.73	
	Yield	3.00	
	Cost	572.50	
	Yield	.75	11,078.20
28	Cassandra Tefft, Tax Collector		
	Property 1996	542.29	
	Interest	17.29	559.58
	Report of Tax Sales Redeemed		1,413.29

TOWN OF DUMMER, NH

31 Louise Gagnon, Town Clerk		
59 MV Permits	1,971.00	
2 Dog Licenses	13.00	
Penalties	6.00	
Minus Clerk's Fee 2 @ \$.50	(1.00)	1,989.00
Berlin City Bank/Interest NOW		59.50
NHPDIP/Interest		595.91
NHPDIP/Dump Closure Interest		115.67

November

4 Marion Tewksbury/Pistol Permit		10.00
11 Cassandra Tefft, Tax Collector		
Report of Tax Sales Redeemed		4,081.85
Property 1996	7,231.32	
Interest	11.56	
Penalty	10.00	7,252.88
18 Cassandra Tefft, Tax Collector		
Property 1996	8,096.60	
Interest	5.06	
Overpayment	8.45	8,110.11
25 Cassandra Tefft, Tax Collector		
Property 19965	15,159.19	
Interest	60.66	
Yield	226.77	15,446.62
30 Berlin City Bank/Interest NOW		52.07
NHPDIP/Interest		585.39
NHPDIP/Dump Closure Interest		113.67

December

2 Cassandra Tefft, Tax Collector		
Property 1996	24,649.15	
Interest	.39	24,649.54

TOWN OF DUMMER, NH

9	Cassandra Tefft, Tax Collector		
	Property 1996	23,909.53	
	Overpayment	85.24	23,994.77
	Cassandra Tefft, Tax Collector		
	Property 1996	31,818.98	
	Interest	2.38	
	Overpayment	90.06	31,911.42
	Cassandra Tefft, Tax Collector		
	Property 1996		12,379.04
16	Louise Gagnon, Town Clerk		
	52 MV Permits		3,873.00
	State of NH/Forest Fire Training		
	(Reissued Check 5/8/96		32.20
	Cassandra Tefft, Tax Collector		
	Property 1996	10,691.66	
	Interest	160.21	10,851.87
23	Raoul & Louise Gagnon/Stumpage		654.03
	State of NH		
	Revenue Sharing	2,584.11	
	Rooms & Meals	2,637.93	5,222.04
	Cassandra Tefft, Tax Collector		
	Property 1996	13,481.95	
	Interest	36.99	
	Overpaid	37.03	13,555.97
30	U. S. Treasury/F-941 Refund		5.28
	Cassandra Tefft, Tax Collector		
	Property 1996	2,122.53	
	Interest	49.21	
	Yield Tax 1996	31.87	
	Interest	2.99	2,206.60
	Louise Gagnon, Town Clerk		
	10 MV Permits	496.00	
	1 Death Cert.	6.00	
	4 Copies Death Cert. @ \$3.00	12.00	514.00
	Ck.#8957 C.Wentworth/Never Cashed		.66

TOWN OF DUMMER, NH

L. Diane Holt, Trustee of Trust Funds			
	Lovejoy Trust Fund	386.15	
	17 Cemetery Trust Funds	440.31	826.46
31	Cassandra Tefft, Tax Collector		
	Property 1996	2,254.23	
	Interest	15.45	2,269.68
	Diane Holt/Carol Glover/Hall Rental		50.00
	DAnn & Bruce Roy/Subdivision Fee		49.72
	Berlin City Bank/Interest NOW		79.28
	NHPDIP/Interest		614.68
	NHPDIP/Dump Closure Interest		119.37

TOWN OF DUMMER, NH

DETAILED STATEMENT OF EXPENDITURES

TOWN OFFICERS SALARIES:

Louise Gagnon, Town Clerk/Adm. Asst.....	\$ 3,156.15
Louise Gagnon, Motor Vehicle Permits.....	506.81
Cassandra Tefft, Tax Collector.....	3,074.90
Stephen Morrisette, Selectman.....	1,120.90
Elizabeth Hawkins, Selectman.....	1,199.24
M. Ann Germon, Selectman.....	1,120.90
Doris Bergeron, Treasurer.....	831.14
Diane Holt, Trustee of Trust Funds.....	173.70
Berlin City Bank, Tax Deposit.....	<u>2,103.34</u>
	\$13,287.08

TOWN OFFICERS EXPENSES:

Xerox Corporation.....	\$ 662.25
Town of Milan Bid Adds.....	33.75
Smith Town Printers.....	6.00
Dept. of Agriculture Dog Fees.....	124.00
Viking Office Supplies.....	32.15
State of NH Treasurer.....	101.00
Stark & Son Machining, Dog Licenses.....	151.86
SPNHF.....	20.00
Berlin Reporter.....	134.20
Town Clerks Association Dues.....	20.00
N.H.G.T.O.A. Dues.....	41.00
McLean Hunter Market Reports Auto Books...	164.00
N. H. Assessing Officials Dues.....	20.00
Margaret Frizzell, Register of Deeds.....	95.16
Postmaster Milan, NH.....	457.68
Michie.....	33.49
Sun World Printers.....	1,098.40
Louise Gagnon, Reimbursement.....	294.78
M. Ann Germon/\$348.41/Reimb.\$216.69.....	465.10

TOWN OF DUMMER, NH

Stephen Morrisette/Reimb.....	\$ 53.49
ATT.....	216.69
Nynex.....	672.64
NH Tax Collector Dues.....	35.00
Avitar.....	720.00
NERR Assn.....	22.59
Doris Bergeron Expense.....	433.18
Berlin City Bank Tax Deposit.....	<u>77.59</u>
	\$6,186.00

ELECTION AND REGISTRATIONS:

Berlin Reporter.....	\$ 386.31
White Mountain Publishers.....	237.15
Milan Luncheonette.....	246.55
Leonard Hanson.....	333.86
Paula LaBrecque.....	608.57
Sarah Cordwell.....	459.53
M. Ann Germon.....	364.55
Stephen Morrisette.....	366.84
Elizabeth Hawkins.....	380.59
Craig Doherty.....	180.06
Dwight Stiles.....	124.40
Louise Gagnon.....	349.17
Doris Bergeron.....	72.02
Rita Laverdiere.....	260.99
Marcia Hanson.....	202.97
Sun World.....	9.90
Berlin City Bank.....	<u>355.21</u>
	\$ 4,938.67

TOWN HALL & OTHER TOWN BUILDINGS:

LaPlante Plumbing.....	\$ 37.50
N.E.S. Fire Safety.....	12.00
Dead River Company.....	752.19

TOWN OF DUMMER, NH

Arnold's Drywall.....	125.00
Nynex.....	78.35
ABC Manufacturing.....	28.75
The Oilman/Furnace.....	3,038.57
Jeffrey LeBerge.....\$	63.81
Public Service Company.....	710.16
C.N. Brown.....	488.02
Elizabeth Hawkins/Reimb.....	199.00
M. Ann Germon/Reimb.....	28.06
Earl Hawkins.....	72.27
Berlin City Bank.....	2.17
Dwight Stiles.....	<u>192.38</u>
	\$ 5,828.23

FUEL:

Munce's Superior.....	\$ 2,159.13
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SUMMER ROADS:

Isaacson Steel.....\$	604.30
Peter Roberts.....	1,063.15
Berlin Insulation Co.....	1,800.00
Cloutier Sand/Gravel.....	349.60
Victor Rich.....	126.70
Donald Bacon.....	10,715.39
Arthur Whitcomb.....	1,231.66
Berlin City Bank Tax Deposit.....	<u>1,208.91</u>
	\$17,099.71

TOWN OF DUMMER, NH

WINTER ROADS:

Donald Bacon.....	\$ 9,827.42
Wallace Roy.....	2,524.67
Victor Rich.....	64.35
Raoul Gagnon.....	70.00
Daniel Glover.....	1,750.00
F.B. Spaulding.....	115.00
Arthur Whitcomb.....	126.46
White Mountain Mobil Wash.....	210.00
Howard Fairfield.....	452.46
Cloutier Sand/Gravel.....	1,562.40
Cargill Salt Company.....	1,016.74
Berlin City Bank.....	<u>1,444.22</u>
	\$19,163.72

GENERAL EXPENSE HIGHWAY:

Labonville Inc.....	\$ 253.95
C. N. Brown.....	406.85
Public Service Co. of NH.....	591.43
Sanel Auto Parts Co.....	2,335.69
Milan Variety.....	16.99
Howard P. Fairfield.....	409.48
Currier Sales Service.....	1,175.69
Dear River Company.....	430.85
Frank's Garage.....	30.00
Merriam Graves.....	140.93
Alpine Machine Company.....	46.00
Milan Container.....	75.00
White Mt. Mobile Wash.....	75.00
Isaacson Steel, Inc.....	538.64
Maurice Forbush, Jr.....	220.00
Berlin Spring.....	25.30
Nynex.....	156.64

TOWN OF DUMMER, NH

Kelleys Auto Parts, Inc.....	15.48
Donald Bacon.....	1,626.70
White Mountain Lumber.....	194.38
Berlin City Bank Tax Deposit.....	<u>274.84</u>
	\$9,039.84

PLANNING BOARD:

Berlin Reporter.....	\$ 16.00
Pauline McCullough/Reimb.....	27.72
NH Municipal Association.....	20.00
North Country Council.....	235.00
Ruth Silver/Reimb.....	<u>22.68</u>
	\$ 321.40

CEMETERIES:

Dwight Stiles.....	\$ 2,797.23
Marcel Campbell.....	213.66
Rachel Jewett/Reimb.....	38.50
Berlin City Bank Tax Deposit.....	<u>160.92</u>
	\$ 3,210.31

REVALUATION:

Avitar Assoc., Inc. Annual Pickup.....	\$ 737.00
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SOLID WASTE:

Milan Container Service.....	\$21,216.00
AVRRDD.....	<u>3,940.00</u>
	\$25,156.00

TOWN OF DUMMER, NH

INSURANCE:

A. D. Davis.....	351.00
Alexander & Alexander.....	1,000.00
Vaillancourt & Woodward.....	2,908.00
Vaillancourt & Woodward.....	<u>399.00</u>
	\$ 4,658.00

LIBRARIES:

Brodart Company.....	\$ 112.35
Colebrook Office Supply.....	29.00
Rebecca Glover.....	493.41
Audio Editors.....	64.07
Demco Inc.....	15.82
Time Life Education.....	63.11
Berlin City Bank Tax Deposit.....	<u>86.93</u>
	\$ 864.69

TAXES BOUGHT BY TOWN:

Cassandra Tefft, Tax Collector.....	\$ 11,078.20
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DISCOUNTS, ABATEMENTS & REFUNDS:

Michael Mailloux.....	\$ 28.08
Wentworth & Sons.....	.66
Dana Martel.....	63.43
Irene Howland.....	.85
Lorraine & Roland Duchesne.....	20.00
Jerry Sheehan.....	1.39
Donald Walbert.....	3.76
Earl & Beverly Wadsworth.....	90.02
Clyde & Regina Elliott.....	94.44
Mildred Smith.....	66.54

TOWN OF DUMMER, NH

Fernando Nolet.....	8.45
Leonard Hanson.....	50.00
Donald & Carol Bacon.....	35.24
George Moskevitz.....	<u>252.77</u>
	\$ 715.63

DOG OFFICER:

Dennis Boucher.....	\$ 91.50
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FOREST FIRES:

Russell Doucette.....	\$ 113.42
Romeo Morin.....	16.10
Mike Laflamme.....	43.61
Robert Glover.....	16.10
Norman Frechette.....	9.17
Mark Corcoran.....	7.92
Janet Woodward.....	7.92
Dennis St. Onge.....	7.92
George Moskevitz.....	16.10
Robert Glover.....	27.51
Leo Couture.....	9.17
Eugene Cordwell.....	27.51
Walter Mullins.....	<u>13.17</u>
	\$ 315.62

LEGAL EXPENSES:

Moynihan & Michalik.....	\$ 9,118.75
M. Ann Germon/Reimb.....	<u>14.64</u>
	\$ 9,133.39

TOWN OF DUMMER, NH

MISCELLANEOUS:

Francis Dineen/Audit.....	\$ 2,500.00
FICA.....	3,023.17
County Tax, Paul Fortier, Treasurer.....	81,036.00
School District Payments.....	333,480.27
Diane Holt, Trustee of Ceme.Trust Fund..	300.00
Pontook Hydro Electric Fund.....	15,000.00
Ainsworth Land Management/Bound Survey..	1,050.00
Transfer Fees.....	60.00
Trans. to NH Pub.Dep. Invstmt. Pool.....	<u>125,000.00</u>
	\$561,449.44

1996 APPROPRIATIONS:

NH Municipal Association.....	\$ 500.00
North Country Council.....	269.07
Community Action.....	725.00
Milan Recreation Department.....	250.00
A. V. Mental Health.....	325.00
Diane Holt, Truck Capital Reserve.....	3,000.00
Milan Fire Department.....	4,500.00
M&D Ambulance Service.....	2,250.00
M&D Chassis Fund.....	<u>\$1,500.00</u>
	\$13,319.07

TOTAL PAYMENTS	\$708,752.63
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TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF DUMMER, NH

YEAR ENDING - 12/31/96

**DR.
UNCOLLECTED TAXES****-BEG. OF YEAR*:**

Property Taxes
Resident Taxes
Land Use Change
Yield Taxes
Utilities
Other

TAXES COMMITTED**-THIS YEAR:**

Property Taxes
Resident Taxes
Land Use Change
Yield Taxes
Utilities
Other

OVERPAYMENT:

Property Taxes
Resident Taxes
Land Use Change
Yield Taxes
Cost

Interest Collected
on Delinquent Tax

Collected Tax Penalties

TOTAL DEBITS

Levy for Year of this Report 1996	PRIOR LEVIES		
	1995	Prior	
XXXXXXXXXXXX	37,274.89		
XXXXXXXXXXXX			
XXXXXXXXXXXX			
XXXXXXXXXXXX	3.00		
XXXXXXXXXXXX			
XXXXXXXXXXXX			
		XXXXXXXXXXXX	XXXXXXXXXXXX
306,763.06	610.54	XXXXXXXXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXX	XXXXXXXXXXXX
2,600.00		XXXXXXXXXXXX	XXXXXXXXXXXX
18,511.19		XXXXXXXXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXX	XXXXXXXXXXXX
273.23	5.04		
510.83	3,190.59		
\$328,658.31	\$41,084.06	\$0.00	\$0.00

*This amount should be the same as last year's ending balance. If not, please explain.

TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF DUMMER, NH

YEAR ENDING - 12/31/96

CR.REMITTED TO TREAS.
DURING FY: 1996

Property Taxes
Resident Taxes
Land Use Change
Yield Taxes
Utilities
Interest
Penalties
Overpayments
Cost

Discounts Allowed:**Abatements Made:**

Property Taxes
Penalties
Resident Taxes
Land Use Change
Yield Taxes
Utilities
Curr. Levy Deeded
Vetrans Exemption

UNCOLLECTED TAXES**-END OF YEAR:**

Property Taxes
Resident Taxes
Land Use Change
Yield Taxes
Utilities
Other

TOTAL CREDITS

Levy for Year of this Report 1996	PRIOR LEVIES		
	1995	Prior	
259,622.29	37,835.43		
2,600.00			
13,658.13	3.00		
510.83	3,190.59		
10.00			
273.23	5.04		
3,270.32			
269.93			
	50.00		
43,860.45			
4,583.13			
\$328,658.31	\$41,084.06	\$0.00	\$0.00

FOR THE MUNICIPALITY OF DUMMER, NH

YEAR ENDING - 12/31/96

DR.Unredeemed Liens
Balance at Beg. of
Fiscal YearLiens Executed
During Fiscal YearInterest and Costs
Collected After Lien
ExecutionOther
Other**TOTAL DEBITS****CR.****REMITTANCE TO
TREASURER:**

Redemptions

Int./Costs (After Lien
Execution)Other
OtherAbatements of
Unredeemed TaxesLiens Deeded To
MunicipalitiesUnredeemed Liens Bal.
End of Year**TOTAL CREDITS**

Last Year's Levy 1995	PRIOR LEVIES		
	1994	1993	1992
	11,442.08	8,602.75	2,070.46
11,078.20			
9.74	867.54	1,618.27	
\$11,087.94	\$12,309.62	\$10,221.02	\$2,070.46
1,316.34	5,351.60	5,989.05	
9.74	867.54	1,618.27	
2,365.18	2,451.34	2,613.70	2,070.46
7,396.68	3,639.14		
\$11,087.94	\$12,309.62	\$10,221.02	\$2,070.46

If you are a tax sale municipality, please use the alternate page 3.

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? YES

TAX COLLECTOR'S SIGNATURE: C.M. Tefft DATE: 12/31/96

Name	DECEMBER 1996 Property	JUNE 1996 Property	TAX LIEN 1995	TAX LIEN 1994	TAX LIEN 1993	TAX LIEN 1992	YIELD TAX 1996	LIEN YIELD TAX 1995	TOTAL OUTSTANDING
Arsenalut, Roland	144.51								144.51
Bachand, Dennis	692.71	456.85	570.11						1,719.67
Bacon, Brice	759.63	107.54							867.17
Belanger, Richard	98.31								98.31
Bergeron, Romeo	6.51								6.51
Bergeron, Romeo	1.67								1.67
Bertholdt, James	474.99								474.99
Bill, Peter	13.28	125.47							138.75
Boise Cascade	0.70								0.70
Boise Cascade	18.30								18.30
Bonnay, Bill	118.21								118.21
Brower, Howard R14/2	254.22	186.01	427.75	443.34					1,311.32
Brower, Howard R14/24			407.97	507.67					915.64
Brower, Howard R14/26	144.51	105.73	247.46	256.32					754.02
Brower, Howard R14/27	19.33	14.15	65.28	66.46					165.22
Brower, Howard R14/29	116.41	85.17	201.29	208.42					611.29
Burroughs, Eugene	118.38								118.38
Cavagnaro, Gary	398.02	283.91							681.93
Cheney, Donald	649.23	466.98							1,116.21
Clifford, Mike/James Lasonde	815.46		1,363.68						2,765.56
Crowell, Louise	248.87	106.67							355.54
Dandeneau, Michael	793.60								793.60
Davidson, Edward	91.62								91.62
Delano, George	468.30								468.30
DeSisle, Paul	288.31	203.63							491.94
Demarco, Steven	739.53	531.60							1,271.13
Demers, Alfred	268.90								268.90
Desmarais, Joseph, Jr.	933.93	683.34							1,617.27
Desmarais, Joseph, Sr.	730.55	484.53							1,215.08
Dube, Jean Paul	549.92	352.37							902.29
Dube, Victor	592.73	433.70	1,018.50	203.15					2,248.08
Dummer United Method. Chur	428.79	306.43							735.22
Enman, Madelene	107.04								107.04
Forbush, Maurice	309.08	226.15	541.40	560.36			3.00	13.75	1,653.74
Gagne, Daniel	139.15	101.82							240.97
Gagne, Patrick	373.30	11.87							385.17
Gagnon, James							49.62		49.62
Galipo, Roger	260.91								260.91
Glover, Dana	206.05	6.00							212.05
Holt, Chris	80.91								80.91
Holt, Chris	683.26								683.26
Holt, Maurice	262.25								262.25
Holt, Ray	985.65	390.49							1,376.14
Holt, Ray	31.44	23.01							54.45
Holt, Ray	533.69	721.19							1,254.88
Holt, Wayne	142.13	4.82							146.95
Jewett, Dennis	50.85	183.07							233.92
Jewett, Dennis	250.21	37.20							287.41
Jewett, Durward	143.17	104.75	268.76	154.53					671.21
Jones, Thomas	797.45								797.45
Kane, John	113.03	75.38	178.21						366.62
Kearns, Joseph	984.37	707.82							1,692.19
Kelley, Barry	126.92	126.64							253.56
Kelley, Barry	173.09	23.50							196.59
Kelley, Barry	32.11	92.87							124.98
Kizer, Lawrence	151.60								151.60
Laberge, Jeff	5.06								5.06
Labracque, Ray	4.02								4.02
Labrecque, Ray	132.46								132.46
Labrecque, Ray	1,182.79								1,182.79
Labrecque, Roland	53.52								53.52
Labrecque, Roland	283.65								283.65
Lafamme, Michael	501.75	367.13	433.16						1,302.04
Lanoie, Louis	9.19								9.19
Lanoie, Louis	6.20								6.20
Lanoie, Louis	0.06								0.06
Lapierre, Rene	349.85	248.67	602.95	427.36					1,628.83
Laverdiere, Rita	82.95								82.95
Laverdiere, Roger	1,263.96								1,263.96
Levesque, Aaron, John & James	159.87	109.66	290.75	382.03					942.31
Lewis, Peter	91.71								91.71
Lewis, Peter	78.31						647.28		725.59
Lewis, Peter	105.47						1,451.56		1,557.03
Lewis, Peter	80.84								80.84
Main, Sherry	743.93								743.93
Martel, Peter	99.65	65.59							165.24
Massie, Norman	271.61								271.61

December 31, 1996
YEAR-END FIGURES

Name	DECEMBER 1996		JUNE 1996	TAX LIEN 1995		TAX LIEN 1994		TAX LIEN 1993		TAX LIEN 1992		YIELD TAX 1996		YIELD TAX 1995		TOTAL OUTSTANDING
	Property	1996	Property	LIEN	TAX	LIEN	TAX	LIEN	TAX	LIEN	TAX	TAX	YIELD	TAX	YIELD	
Mortenson, Jon	267.60		195.80	460.72	236.87											1,160.99
Mortenson, Jon	18.73		13.71	75.26												107.70
Moulton, John	446.89		326.99													773.88
New England Tele. ABATED																0.00
Noel, Roland	509.07															509.07
Noel, Roland	64.86															64.86
Oxford Paper																2,328.30
Parker, Eva												2,328.30				103.37
Quaglietta, John	62.18		38.18	130.23	133.42											364.01
Raudzens, Marc	193.58															193.58
Road Kins, Inc.	1,066.39															1,066.39
Roberge, Donald	669.29		481.67													1,150.96
Roy, Wallace	639.57		153.65													793.22
Springer, Joseph	251.49															251.49
Stiles, Dwight	321.95															321.95
Strout, Tim	464.29															464.29
Sumner, John	365.27															365.27
Thibodeau, Leo	131.13															131.13
Thomas, Stephen	818.85		599.15													1,418.00
Towle, Samuel	789.42		577.61													1,367.03
Wentworth, Glen & Sons	194.01															194.01
Witham, Harris	191.33		140.00													331.33
Woodward, Line	76.27															76.27
Woodward, Line	733.23															733.23
Yandow, Stephen	33.45		24.48	99.45	59.21											216.59
York, Arthur			101.82													101.82
Zameski, Mary	326.47															326.47
TOTAL OUTSTANDING	32,059.26		11,801.19	7,382.93	3,638.14			0.00	0.00	0.00	4,583.13	13.75				59,479.40

Payments have been made after 12/31/96 and posted in 1997

TOWN OF DUMMER, NH

TOWN CLERK'S REPORT

Received for Registering 514

M.V. Permits for 1996.....\$31,219.00

1996 DOG LICENSES

11 Male Dogs @ \$9.00 each	\$ 99.00	
14 Neutered Males @ \$6.50 each	91.00	
2 Female Dogs @ \$9.00 each	18.00	
19 Spayed Females @ \$6.50 each	123.50	
6 Kennel Licenses	88.00	
6 Dogs (owner over 65)	12.00	
Penalties	<u>6.00</u>	
Total	\$437.50	
Minus Clerk Fee 74 @ \$.50 each	<u>- 37.00</u>	
	\$390.50	\$ 390.50
10 Town Off'rs Filing Fee @ \$1.00 ea.	10.00	
1 Marriage License Fee	<u>45.00</u>	
	\$ 55.00	
Minus Clerk Fee \$7.00	<u>- 7.00</u>	
	\$ 48.00	\$ 48.00
4 Death Copies @ 6.00	24.00	
5 Death Copies @ 3.00	<u>\$ 15.00</u>	
	\$ 39.00	\$ <u>39.00</u>
TOTAL TURNED IN TO TOWN TREASURER 1996		\$ 31,696.50

Respectfully Submitted,

Louise Gagnon
Town Clerk

TOWN OF DUMMER, NH

SELECTMEN'S REPORT

It has been an extremely busy year for the Selectmen's Office with the court case concerning the illegal junkyard. This has been very time consuming, expensive for the taxpayers and is far from being resolved though the case was decided in favor of the Town.

We are happy to have the new furnace installed in the Town Building and were able to see the project completed below budget. We should soon be able to realize a savings in fuel consumption.

Everyone should have seen our new road signs. Unfortunately, we have experienced vandalism and theft of some signs. Some people do not seem to realize that having the signs in place can be the difference between saving a life or property and not being able to locate an address. At any rate, E-911 is moving along and everyone should soon be notified of their new house numbers.

We have been approached about erecting a Veteran's Memorial in Dummer. We are seeking volunteers in order to form a committee to organize a fund raising drive for this purpose.

We have been trying to locate the Veteran's Plaque which was once on display in the Town Hall. We would appreciate any information as to the whereabouts of this plaque.

Respectfully,

M. Ann Germon
Elizabeth Hawkins
Stephen Morrissette

Selectmen, Town of Dummer, NH

TOWN OF DUMMER, NH

ANDROSCOGGIN VALLEY REGIONAL REFUSE DISPOSAL DISTRICT

The Androscoggin Valley Regional Refuse Disposal District ended 1996 with unaudited assets of \$958,906.12 which consisted of the Route 110 Materials Recovery Facility, recycling equipment, land, miscellaneous equipment, office equipment, operating capital and capital reserve accounts. Liabilities were \$375,000 which consists of long-term debt to the New Hampshire Municipal Bond Bank for money borrowed to build and equip the Materials Recovery Facility. This is a ten year bond with the final payment due in August 2001.

ASSETS AND LIABILITIES

Operating Capital (Cash on Hand)	\$109,649.02
Household Hazardous Waste Reserve	26,980.40
Equipment Capital Reserve	79,950.96
Landfill Closure Reserve	12,461.91
Landfill Long-term Monitoring Reserve	12,461.91
Landfill Environmental Upset Reserve	12,461.92
Land (Route 110)	47,754.00
Recycling Equipment	117,433.00
Materials Recovery Facility (MRF)	531,608.00
Office Equipment	8,145.00
TOTAL ASSETS	\$958,906.12
LONG-TERM DEBT	(375,000.00)
NET WORTH	\$583,906.12

The 1996 budget apportionment to our member municipalities totalled \$378,147.00. A surplus of \$191,889.20 from the 1995 budget, comprised of recycling revenues, was used to reduce apportionments with a net budget of \$186,257.80 being billed to our member municipalities. The proportionate share of the credit for the Town of Dummer was \$1,427.32 reducing your gross apportionment of \$3,702.51 to \$2,275.19. Preliminary reconciliation of the 1996 budget shows a surplus of approximately \$94,000.00 being available to credit toward 1997 apportionments.

TOWN OF DUMMER, NH

Our Materials Recovery Facility processed 3,400.35 tons of recyclables for the period January 1, 1996 through December 31, 1996 representing \$83,444.14 of marketing income to the District.

During the period November 1, 1995 through October 31, 1996, the fiscal accounting year for municipal solid waste (MSW), 7,584.46 tons of MSW were disposed of at the Mt. Carberry landfill. The approximate cost of disposal, using our average tipping fee of \$18 per ton, was \$136,520.28. The cost of disposing of this waste at a commercial landfill other than Mt. Carberry would have been \$439,898.68 (using an average \$58 per ton tipping fee).

Election of officers was held at the District Annual Meeting in April 1996. Raymond Chagnon of Berlin was re-elected as District Chairman, John Normand of Northumberland was re-elected Vice Chairman and Earl Wadsworth of Dummer was elected Secretary/Treasurer. Other District Representatives are Clara Grover of Errol, Pamela Shyne of Milan, Yves Zornio of Gorham, David Tomlinson of Randolph, Bruce Houghton of Jefferson, Frederick King of Coos County and Victor Spaulding (Deceased 11/7/96) of Stark.

In June 1996, the District conducted its fifth annual Household Hazardous Waste Collection Day which was held at the Gorham Town Garage. 268 households participated in the collection. The project was funded through a charge of 25 cents per capita for the population of each member municipality based on the 1990 federal census population count. The State of New Hampshire reimbursed the District at the rate of 25 cents per capita after the collection was completed.

October 21, 1996 marked the Fifth Anniversary of operation of the Materials Recovery Facility (MRF). Since that date, a total of 11,166.86 tons of recyclable materials have been processed through the facility representing total marketing revenues of \$431,879.59 through December 31, 1996.

TOWN OF DUMMER, NH

In November 1996, the District was shocked and saddened by the death of Victor Spaulding, Stark's Representative to the AVRRDD Board of Directors. Victor's contributions to the District and the Town of Stark will long be remembered.

During 1996, the Administrator/Coordinator charged 1,299.75 hours of work completed to the District. 1,314 pieces of incoming correspondence and 1,296 pieces of outgoing correspondence were processed. 1,398 telephone calls were received or made and 31,548 copies were reproduced on the office copier. 217 meetings on numerous subjects and issues were attended.

Respectfully submitted,

Sharon E. Gauthier
Administrator/Coordinator

TOWN OF DUMMER, NH

THE MENTAL HEALTH CENTER

January 3, 1997

Chairman & Members of the Board
Dummer Board of Selectmen
RFD #1, Hill Road
Milan, NH 03588

Dear Mr. Chairman and Members of the Board:

The Androscoggin Valley Mental Health & Developmental Services Advisory Council respectfully requests that the Town of Dummer continue its support of this agency through an appropriation in the amount of \$325.00 at the 1997 Town Meeting. This amount represents a \$1.00 per capita contribution based on figures from the most recent New Hampshire population listing. These funds will be used exclusively for the support of outpatient services provided through Androscoggin Valley Mental Health Center.

Over the past 30 years this agency has provided mental health services to hundreds of people living, working, raising families and going to school in the Androscoggin Valley area. Outpatient mental health services are not funded by state or federal dollars. They are expected to support themselves through client fees, third-party insurance payments, and through local support such as contributions from towns, cities and the United Way. In order to make these services affordable to all persons in need of them, fees are adjusted according to the recipient's ability to pay. Your present and past appropriations have enabled us to follow this practice and your support this year will assure its continuance. We see these services as the backbone of our community's mental health efforts and as essential in the prevention of more serious emotional, social and community problems.

TOWN OF DUMMER, NH

I fully appreciate the financial pressures on local governments at this time. Many of the conditions responsible for these pressures have also resulted in a significant increase in persons seeking our services. We need your ongoing assistance to continue to provide your citizens with the care they are seeking. Please advise me as to what, if any, additional steps I need to take to insure that this item appears in the warrant.

I would be happy to come before you and/or the Budget Committee to more fully discuss this request and to respond to any questions that you might have regarding it and the services provided by this agency.

On behalf of the Dummer residents we serve, I thank you for your consideration of this request.

Sincerely,

Arthur A. Froburg
Area Director

TOWN OF DUMMER, NH

1996 LIBRARY REPORT

The Dummer Public Library accommodated 250 patrons during the year. They borrowed over 243 books, videos, magazines, cassettes, and books on tape.

This year, I introduced books on tape. We now own three of them and are in hopes to purchase at least one new one this coming year. We have received many books that have been donated. THANK YOU.

Library hours have not changed, they are:

Monday	7:00 P.M.-8:00 P.M.
Thursday	11:00 A.M.-12 Noon

I am trying to get organized to have a book sale. If anyone is interested, please let me know. If any one is interested in story time, book exchanges or any other services, please let me know.

This is your library, so please use it. We are always happy to help in the growth and expansion of one's mind.

Respectfully submitted,

Rebecca Glover, Librarian

TOWN OF DUMMER, NH

M & D AMBULANCE SERVICE 1996 ANNUAL REPORT

M&D Ambulance did a lot of training during 1996. Many squad members attended the Pediatric Trauma course sponsored by the Berlin Kiwanis Club. This course was excellent in providing training on how to deal with children who are hurt or injured. Although, we do occasionally get some calls involving children, the majority of our calls are dealing with adults. There were also some water rescue classes, very much needed in this area seeing we have a river going through town.

M&D is in great need of other attendants. We are losing a few attendants who have decided not to recertify due to family constraints. Our biggest loss will be felt with Elmer Lang, who has decided not to recertify. Elmer has been involved with M&D Ambulance for a long time, seems like forever. Elmer not only was an attendant who took call coverage, but did all the other "little things" behind the scene, taking care of the vehicle, radio repairs, supplies, to name just a few. Elmer has been volunteering for the Town of Milan for many years, and his absence will be greatly felt.

This year, M&D put on a MASS CASUALTY INCIDENT. Alison Findsen took the task of putting everything together. This occurred in November at the Milan Village School, where there was an explosion in the boiler room. I would like to thank Ron Losier, Principal, for allowing us to use the school to put this on and to Alison Findsen for all the time and effort she put in to coordinate this day. Androscoggin Valley Hospital deemed the DRILL a success.

TOWN OF DUMMER, NH

Again a **BIG THANK YOU** to Sharon Horne and Jude Lee for all the time they put in to make sure all our paperwork is up to snuff.

To the towns of Dummer and Milan **THANK YOU** for the support and confidence you have in all of us.

Respectfully submitted

Cecile Strout, Director

TOWN OF DUMMER, NH

MILAN & DUMMER AMBULANCE PROPOSED BUDGET 1997

EXPENDITURES:

PAYROLL.....\$ 7,500.00

INSURANCE.....\$ 5,000.00

AMBULANCE:

Maintenance & Repairs.....\$ 800.00

Gas & Oil..... 500.00

Supplies..... 500.00

Oxygen.....100.00

\$ 1,900.00

COMMUNICATIONS:

Dispatch.....\$ 1,400.00

Telephone (2001)..... 300.00

Radio Purchase & Repairs..... 1,000.00

Public Service of NH (repeater).....150.00

\$ 2,850.00

MISCELLANEOUS:

Office Supplies.....\$ 500.00

Meals & Tolls..... 350.00

Continuing Education..... 2,000.00

Ambulance Equipment..... 1,000.00

License Fees..... 150.00

Babysitting..... 100.00

Computer Purchase & Upgrade.....500.00

\$ 4,600.00

TOTAL EXPENDITURES:

\$21,850.00

REVENUE:

Town Appropriations:

Milan..... 4,500.00

Dummer.....2,250.00

TOTAL REVENUE:

\$ 6,750.00

CAPITAL RESERVE:

Milan.....\$ 3,000.00

Dummer..... 1,500.00

TOWN OF DUMMER, NH

MILAN & DUMMER AMBULANCE SERVICE FINANCIAL REPORT 1/1/96 TO 12/31/96

BALANCE ON HAND January 1, 1996 \$10,457.28

RECEIPTS:

Calls	\$11,884.66	
Appropriations		
Town of Milan	4,500.00	
Town of Dummer	2,250.00	
Bank Interest	161.39	
Donations (Upton, ME)	75.00	
Small Claims Court Reimb.	74.50	
Miscellaneous		
Reimb.- Vehicle Repair	60.00	
Meals	10.76	
Amb. Supplies	21.81	
Payroll	9.23	
Cont'd. Education	<u>140.00</u>	
TOTAL RECEIPTS		<u>\$19,187.35</u>
		\$29,644.63

EXPENDITURES:

Dispatch	\$ 1,372.03	
NYNEX	269.65	
Office Supplies	298.42	
Vehicle Maintenance & Repair	959.46	
Radio Purchase & Repair	303.60	
Insurance	4,534.47	
Meals	195.69	
Payroll	5,901.19	
Ambulance Supplies	132.11	
Continued Education	1,729.00	
Gas & Oil	337.13	
Ambulance Equipment	1,691.30	
Oxygen	8.00	
Miscellaneous		
Payroll Taxes	1,251.18	
Public Service of NH	90.56	
Vaccine - Hep. B	9.00	
Reimbursement - Medicare	<u>176.00</u>	
TOTAL EXPENDITURES		<u>\$19,258.79</u>

BALANCE ON HAND DECEMBER 31, 1996 \$10,385.84

TOWN OF DUMMER, NH

NORTH COUNTRY COUNCIL 1996 REPORT

This has been a very busy year at the Council. We completed 53 local and regional projects and were directly responsible for the investment of \$7.0 million in local infrastructure projects by federal or state funding resources. In cooperation with the NH Department of Transportation, the Council was involved in the development and implementation of \$16.5 million of transportation projects on the Ten Year Transportation Improvement Program (TIP). NCC was called upon many times each day to provide local technical advice, be "on call" for our members, respond to questions or provide guidance to land use boards, development corporations, boards of selectmen, chambers of commerce and civic groups. There are over 300 of these local bodies in the region and this last year saw us interacting with most of them at least once and many of them on numerous occasions. In addition, we convened numerous meetings, hearings and informational sessions on regional environmental, regulatory, development, permitting and public policy issues. Similarly, we provided advice, technical assistance and guidance on a weekly basis to businesses, public agencies and non-profit corporations. This last year, we responded to more than 200 requests for data, direction and advice from a very diverse mix of businesses, agencies and organizations. Beyond these requests, we have continued to maintain a regular dialogue with those state agencies that depend on us for a "linkage" to the communities of the North Country.

A new beginning for the Council was the opening of the North Country Council Development Center, located at the historic Rocks Estate in Bethlehem. The Center is the site of NCC's offices, the offices of the NH State Library and the North Country Arts Alliance. This next year will see the addition of another four tenants in spaces that will be ready for occupancy in the summer of 1997. Equally important to its function as a home for all these and other important regional

TOWN OF DUMMER, NH

resources, the Center will function as a research/demonstration site, partnership facilitator, conference center, source of market information and communication vehicle for the North Country of New Hampshire.

During 1996, the Center hosted teams of planners from the Netherlands, Central America, the Caribbean, and Eastern Europe. Through these meetings, we have gained a mutual understanding of the planning and development challenges we face as a world community. More specifically, these visits have provided us with an opportunity to learn new approaches to conserve resources and foster appropriate development, as well as make many new friends.

This year has been a watershed year for the Council. We have enhanced our staff capacity; we have undergone significant internal strengthening and we have restructured and reorganized, all in an effort to respond to regional need. Our goal, however, remains the same: to provide support and leadership to the region, its governments, businesses and citizens.

Sincerely,

Preston S. Gilbert
Executive Director

TOWN OF DUMMER, NH

**TRI-COUNTY
COMMUNITY ACTION
1996 OUTREACH REPORT**

Outreach is the field services arm of the Tri-Community Action Program. The purpose of this program is to assist low-income, elderly and handicapped persons to solve individual problems and meet their needs through individual and/or group self-help efforts. Outreach Coordinators accomplish this purpose by providing information, counseling, referrals, guidance, organizational assistance, individual counseling and by effectively linking and utilizing community resources. If possible, we also may assist with Emergency Fund dollars in the form of Vouchers.

Because of your support and that of other surrounding towns, we were able to keep our Berlin Area Outreach Office open through the entire year. As a result, we were also able to leverage the following funds and/or provide the following services or products to the Low-income people of your area:

	<u>FUNDS OR PRODUCTS PROVIDED</u>		
	#	#	
	<u>Households</u>	<u>Individuals</u>	<u>\$ Amount</u>
USDA (Food Products distributed - retail value)	<u>3</u>	<u>6</u>	<u>50.00</u>
Emerg.Fund/Food Pantry Asst.	<u>15</u>	<u>45</u>	<u>600.00</u>
Homeless-Emerg.Food/Shelter	<u>4</u>	<u>12</u>	<u>-</u>
Volunteer Hrs. @ \$4.25/Hr.	<u>-</u>	<u>-</u>	<u>-</u>
OUTREACH TOTAL	<u>22</u>	<u>63</u>	<u>\$650.00</u>

TOWN OF DUMMER, NH

Please note that these funds are in addition to the approximately \$4,000 Community Service Block Grant matching funds that are applied to each Outreach Coordinator's salary and other local office expenses. Your continued financial support is needed to insure the availability of these dollars for local use and help in providing these essential social services in your community.

Also, our Outreach Coordinators did the application intake work for Fuel Assistance and Weatherization. As a result, the residents of your town received the following assistance from the Community Action Program this past winter:

	<u># HOUSEHOLDS</u>	<u># INDIVIDUALS</u>	<u>\$ AMOUNT</u>
FUEL ASSISSTANCE	<u>18</u>	<u>42</u>	<u>\$ 6,567.00</u>
WEATHERIZATION	<u>1</u>	<u>2</u>	<u>\$ 1,317.00</u>
ENERGY TOTALS	<u>19</u>	<u>44</u>	<u>\$ 7,884.00</u>
GRAND TOTAL ALL ASST.	<u>41</u>	<u>107</u>	<u>\$ 8,534.00</u>

TOWN OF DUMMER, NH

TRI-COUNTY COMMUNITY ACTION 1996 OUTREACH REPORT

<u>CATEGORY</u>	<u>TYPE OF ASSISTANCE</u>	<u>CLIENT SERVICE UNITS</u>
Food	Emergency food supplies, Food Stamps, Government Surplus Foods consumer education, food baskets, nutrition.	<u>30</u>
*Energy	Electrical disconnects, out-of-fuel, Weatherization, woodstove, fuel wood, home repairs, furnaces	<u>25</u>
Homeless	Homeless or in imminent danger of being homeless	<u>3</u>
Housing	Emergency placements, furnishings, loans, home improvements, tenant/landlord relations, relocations	<u>4</u>
Budget Counseling	Money management, debt management, financial planning	<u>4</u>
Health	Medicare, Medicaid, Mental Health Dental, Home Health, Emer. Response Units, Substance Abuse	<u>5</u>
Income	Job Corps, employment referrals, job training, welfare referral	<u>4</u>
Trans'n	Emergency rides, car pools	<u>0</u>
Legal Asst.	Information & referral to Legal Aid	<u>5</u>
Other	Clothing, education, domestic violence, children's services	<u>6</u>
TOTALS:		86

*Does not include Fuel Assistance

TOWN OF DUMMER, NH

REPORT TO THE CITIZENS OF COUNCIL DISTRICT ONE

It is an honor to report to you as a member of the New Hampshire Executive Council. The Executive Council is five in number and serves much like a Board of Directors at the top of your Executive Branch of State Government in Concord. We vote on most contracts over \$2,500 to outside agencies, individuals and municipalities, also major permits to use state waters, 267 unclassified positions as Commissioners and Directors within the Executive Branch of State Government, and the entire Judicial Branch of NH State Government is voted in by the Governor with the advice and consent of the Executive Council. We also vote on gubernatorial nominations of hundreds of citizens to various boards and commissions as prescribed by NH Law.

Anyone desiring further information should write or call our State House Office (listed below).

Citizens in this region should be attentive to several projects:

1) The statewide Health Care Council's 18 month planning project will be coming to conclusion in December of 1997. There are three very active Councils in this District. Information can be obtained by calling Commissioner Terry Morton, Department of Health and Human Services at 1-800-852-3345.

2) The ten year highway planning process will be underway this coming summer and fall. I will be conducting at least three hearings in this district to ascertain regional needs. Information on this project can be obtained by calling Commissioner Leon Kenison, Department of Transportation at 271-3735.

TOWN OF DUMMER, NH

3) The NH Joint Tourist Promotional Program will, I expect, be funded at least with \$500,000 to be matched by local Chamber of Commerce and tourists groups to promote your region. Information on this program is available from Commissioner Robb Thomson, Department of Resources and Economic Development at 271-2411.

4) There is approximately \$172,000 waiting to be matched by local economic development promotion dollars from local groups. Information can be obtained on this program from Director Norman Storrs, Economic Development at 271-2341.

5) There is about 10 million dollars waiting for applications from local governments for Community Development Block Grants to improve your local town and area. Information on how to apply can be obtained by calling Jeff Taylor, Office of State Planning at 271-2155.

6) Local towns, cities, counties and eligible organizations should be aware of the large Federal and State Surplus Distribution Programs (the state surplus distribution center is open to the public at White Farm on Clinton Street in Concord, NH on Mondays, Wednesdays and Fridays). Further information may be obtained by calling Supervisor Art Haeussler, Surplus Distribution at 271-2602.

7) Citizens and groups concerned with disabilities should be aware of the large number of services available from the Developmental Disabilities Council by calling Director Alan Robishaud at 271-3236.

8) The Department of Environmental Services covering water, sewers, air, lakes and rivers has available information and financial resources by calling Commissioner Robert Varney or Assistant Commissioner Dana Bisbee at 271-3503.

9) The Department of Health and Human Services including elderly, mental health, human services, public health, drug and alcohol are all under Commissioner Terry Morton at 1-800-852-3345.

TOWN OF DUMMER, NH

Our State Government is small, effective and efficient. It is amazing how many services both technical information and financial assistance is available to eligible applicants and for proposals.

Please call my office at any time. I am at your service!

Raymond S. Burton
State House - Room 207
Concord, NH 03301
Tel. (603) 271-3632

on December 31, 19 96
(June 30, 19)

DUMMÉR-

[illegible]

Report of The Trust Funds of the City or Town of

DUMMERY, N. H.

on December 31, 19 96
(June 30, 19)

Please duplicate these two pages if you need additional lines.

DATE OF CREATION	NAME OF TRUST FUND <small>List first three trusts invested in a common trust fund</small>	PURPOSE OF TRUST FUND	HOW INVESTED <small>Whether bank, deposits, stocks, bonds, etc. (If Common trust, so state)</small>	PRINCIPAL						INCOME				Grand Total of Principal & Income at End of Year
				Balance Beginning Year	New Funds Created	Cash Gains or (Losses) on Securities	Withdrawals	Balance End Year	INCOME DURING YEAR		Expended During Year	Balance End Year		
									Percent	Amount				
2-1-32	A. M. NEWELL TRUST	PERPETUAL CARE	VARIOUS	200 00				200 00	223 43		20 14	36 54	208 91	408 01
10-6-41	A. J. NEWELL FUND	OF CEMETERY LOT MBIA	"	300 00				300 00	654 22		48 43	36 54	666 11	966 11
3-1-63	D. L. VENTWORTH	"	"	500 00				500 00	982 64		68 82	36 54	1,021 57	1,521 57
10-29-65	LEON B. PARVELL	"	"	200 00				200 00	296 97		25 69	36 54	286 12	486 12
12-8-66	HAROLD & HATTIE PAULKENHAM	"	"	400 00				400 00	443 85		43 10	36 54	450 41	850 41
8-11-67	THOMAS SHIELDS	"	"	200 00				200 00	185 87		18 85	36 54	168 18	368 18
8-25-70	PHYLLIS & LITTLEHALE FOREST HART	"	"	500 00				500 00	440 12		48 13	36 54	451 71	951 71
5-10-71	HENRY & RACHEL HOLT	"	"	250 00				250 00	78 95		17 09	9 84	86 20	336 20
8-22-77	JERRY & KATHERINE EMERY	"	"	300 00				300 00	164 07		23 08	24 70	162 45	462 45
6-4-79	VILLARD CAMERON	"	"	100 00				100 00	48 11		7 33	9 84	45 60	145 60
8-8-80	BLANCHE GORD	"	"	200 00				200 00	65 25		14 65	29 52	50 38	250 38
7-6-82	EILEENOR R. ALLAN	"	"	100 00				100 00	69 19		7 45	9 84	66 80	166 80
11-6-84	ALICE BROWN THELMA SMITH	"	"	350 00				350 00	102 48		22 45	29 52	95 41	445 41
6-29-89	CEMETERY TRUST FUND	"	"	600 00				600 00	corrected 194 25		40 24	0 00	234 49	834 49
2-23-90	JOHN & VERA DINNSMORE	"	"	500 00				500 00	80 33		29 53	29 52	80 34	580 34
6-11-90	LOVEJOY TRUST	"	"	9,170 44				9,170 44	1,443 69		643 46	386 15	1,700 00	10,871 44
11-2-93	RICHARD & CLAYSON MELISSA GLOVER	"	"	500 00				500 00	30 47		26 40	19 68	37 19	537 19
7-6-93	WHITE LOT CLARIS LACEY	"	"	300 00				300 00	17 41		15 31	9 84	22 88	322 88
10-26-94	GEROGE DERBY	"	"	500 00				500 00	18 25		25 99	12 23	32 01	532 01
9-8-95	CLYDE & PHYLLIS HOLT	"	"	400 00				400 00	6 62		21 80	0 00	28 42	428 42
8-1-96	JACK BOURBEAU	"	"	300 00				300 00	0 00		6 16	0 00	6 16	306 16
	TOTALS			15,870 44				15,870 44	5,546 17		1,174 10	826 46	5,903 34	21,772 78

TOWN OF DUMMER, NH

CEMETERY RULES AND REGULATIONS

1. Cemetery lots shall be used as a place of internment of deceased persons only.
2. No fence, curbing wall or tomb shall be built on cemetery lots.
3. No trees, shrubs, perennial plants or bushes shall be planted without permission and supervision of the Sexton.
4. All deteriorated and/or unattractive flowers shall be removed no later than October first of each year.
5. Mowing and trimming shall be done as often as necessary by the Sexton.
6. Lots shall be purchased from the Board of Selectmen and paid for prior to internment - \$300 for perpetual care will be required payable to the Trustee of Trust Funds plus the price of the cemetery lot payable to the Town of Dummer.
7. Details relative to size, cost location and purchase of lots will be provided by the Board of Selectmen or Cemetery Trustees.
8. To facilitate efficient moving procedures, building up or raising lot surfaces will not be permitted.
9. Interments during the winter months will be at the discretion of the Sexton and Cemetery Trustees, depending on weather and soil conditions.
10. Funeral Directors will be urged to provide the Sexton with a 48 hour notice prior to internment.
11. Lot location shall be determined by policy established by the Selectmen.

TOWN OF DUMMER, NH

12. Lot deeds will be provided by the Selectmen.
13. Lot monuments and cornerstones, and grave headstones shall conform to the following regulations:
 - A. One monument shall be allowed per lot and one headstone for each grave. Grave markers shall be 12" from edge of lot.
 - B. Only lot monuments shall extend above ground level, and lot cornerstones shall be installed at ground level within the lot.
 - C. Monuments shall not exceed 16" in width or 4' in height. The length of the monument shall not exceed 50% of the Lot width.
 - D. The monument foundation shall be at ground level and extend 3" beyond the monument base on all sides. It shall be 3' in depth and of solid masonry construction.
 - E. On large lots (20'X20') or (15'X20'), monuments shall be located in the center of the lot. On all other lots, monuments shall be located to the rear of the lot, toward the Southeast. The front of the monument (where the family name is located) shall be facing toward the front of the cemetery, toward the Northwest.
13. A reinforced concrete vault shall be mandatory for all casket internments. Cremated remains shall be buried in an approved container.
14. Cemetery lots will be available to Residents, former Residents, their children and grandchildren, or both.

ANNUAL REPORT

OF THE

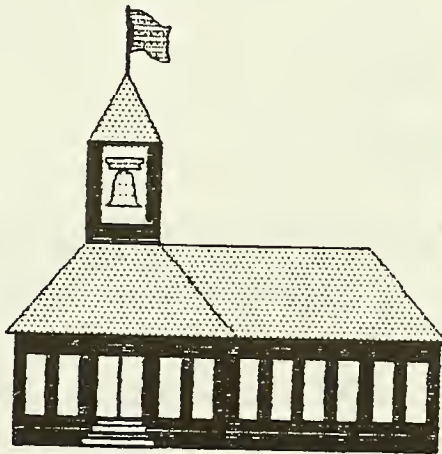
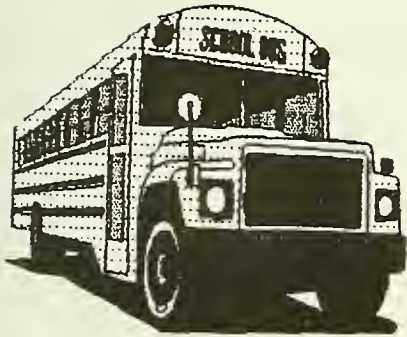
SCHOOL OFFICIALS

OF THE SCHOOL DISTRICT OF

DUMMER, NEW HAMPSHIRE

FOR THE

FISCAL YEAR ENDING JUNE 30, 1996



OFFICERS

1996 - 1997

Moderator
CRAIG DOHERTY

Clerk
LOUISE GAGNON

Treasurer
DEBORAH MOSKEVITZ

Auditors
DORIS BERGERON
RACHEL E. JEWETT

School Board

George Moskevitz, Chair	Term Expires 1998
Nona Cordwell	Term Expires 1997
Jenny Young	Term Expires 1997

Director of Special Services
BONNIE AGRODNLIA

Business Administrator
PAUL PARTENOPE

Superintendent of Schools
DANIEL J. WHITAKER

School Warrant

The State of New Hampshire

To the inhabitants of the School District in the Town of Dummer qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the 11th of March, 1997, at 11:00 A.M. in the morning to act by ballot, upon the following subjects:

Polls are open for election of officers from 11:00 A.M. to 7:00 P.M.

1. To choose a member of the school board for the ensuing three (3) years.
2. To choose a member of the school board for the ensuing two (2) years.
3. To choose two (2) auditors for the ensuing year.

Given under our hands at said Dummer on the _____ day of February, 1997.

George Moskevitz, Chairman
Nona Cordwell
Jenny Young
SCHOOL BOARD

School Warrant

The State of New Hampshire

To the inhabitants of the School District in the Town of Dummer qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said Dummer on the 10th of March, 1997, at 6:00 P.M. in the evening to act upon the following subjects:

ARTICLE 1: To hear the reports of agents, auditors, committees, or officers heretofore chosen and pass any vote relating thereto.

ARTICLE 2: To determine the salaries of the school board, school district treasurer, moderator, clerk, truant officer, and the census taker and fix the compensation of any other officer of the District:

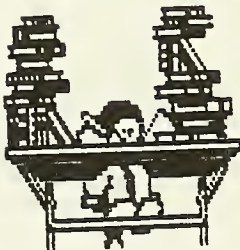
School Board Chair		\$100.00	
School Board	2	\$ 70.00	each
Treasurer	1	\$100.00	
Clerk	1	\$ 20.00	
Moderator	1	\$ 20.00	
Auditors	2	\$ 30.00	each
Truant Officer	1	\$ 20.00	
Census Taker	1	\$ 50.00	

ARTICLE 3: To see if the District will vote to raise and appropriate, and expend the sum of \$306,280.48 for the support of schools, for the payment of salaries of school district officials and agents, and for the payment of the statutory obligations of the District said sum to be in addition to the sums raised under previous articles in this warrant. (Recommended by School Board)

ARTICLE 4: To transact any other business that may legally come before this meeting.

Given under our hands at said Dummer
this _____ day of February, 1997.

George Moskevitz, Chairman
Nona Cordwell
Jenny Young
SCHOOL BOARD



Dummer School District

Proposed Budget

1997 - 1998

Fund: DUMMER GENERAL FUND - DUM1998						Budget Year: July 1997 thru June 1998			
Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)			
100-1100	REGULAR EDUCATION	231744.50	228922.82	237874.00	107943.63	232562.00			
100-1200	SPECIAL EDUCATION	7100.00	4173.52	15432.00	462.96	18180.00			
100-2310	SCHOOL BOARD	2215.38	1910.47	2379.02	859.61	2379.02			
100-2320	SAU NO. 20	8981.65	8981.65	9826.25	8200.00	12901.03			
100-2550	TRANSPORTATION	39146.89	29660.69	30597.95	18271.35	40258.43			
TOTAL		289188.42	273649.15	296109.22	135737.55	306280.48			
BUDGET TOTAL									

BUDGET WORKSHEET - EXPENDITURES
 Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-###-###-###-###-###-###
 Level of Detail = line Item Detail; level = 9

Fund: DUMMER GENERAL FUND - DUM1998						Budget Year: July 1997 thru June 1998			
Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)			

REGULAR EDUCATION

PURCHASED PROFESSIONAL & TECH SERVICES

10-100-1100-3100-00	EDU-8RATE	180.00	0.00	180.00	0.00	180.00			
TOTAL PURCHASED PROFESSIONAL & TECH SERVICES		180.00	0.00	180.00	0.00	180.00			

OTHER PURCHASED SERVICES

10-100-1100-5610-10	TUITION - MILAN VILLAGE SCHOOL	92670.00	85839.82	89130.00	42568.09	90120.00
Estimated 6 students @ \$1,502. each plus preschool @ \$500.						
10-100-1100-5620-10	TUITION - ELEM. BERLIN	0.00	0.00	0.00	742.75	0.00
10-100-1100-5620-20	TUITION - MIDDLE SCHOOL	35488.00	33738.16	29964.00	12485.00	50310.00
30 students @ \$3,004. each. (Grade 1 - 7, grade 2 - 5, grade 3 - 5, grade 4 - 5, grade 5 - 3, grade 6 - 5)						
10-100-1100-5620-30	TUITION - HIGH SCHOOL	95906.50	101844.84	109687.00	47691.29	82440.00
9 students @ \$5,590. (Grade 7 - 6, grade 8 - 3)						
15 students @ \$5,496. (Grade 9 - 2, grade 10 - 5, grade 11 - 4, grade 12 - 4)						

TOTAL OTHER PURCHASED SERVICES		231564.50	228922.82	237694.00	107943.63	232382.00			
TOTAL REGULAR EDUCATION		231744.50	228922.82	237874.00	107943.63	232562.00			

SPECIAL EDUCATION

BENEFITS

10-100-1200-0300-00	FICA	0.00	107.31	0.00	0.00	0.00			
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BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-##-##-##-##-##-###

Level of Detail = Line Item Detail: level = 9

FUND: DUMMER GENERAL FUND - DUM1998

Budget Year: July 1997 thru June 1998

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)
PURCHASED PROFESSIONAL & TECH SERVICES						
10-100-1200-3150-10	BENEFITS	0.00	107.31	0.00	0.00	0.00
TOTAL						
10-100-1200-3150-10	SPED AIDE - MVS	0.00	0.00	0.00	0.00	6480.00
Two handicapped children from Dummer attending the Milan Village School require a personal aide in order to remain in a local school placement.						
10-100-1200-3150-30	TUTORING - HS	0.00	2655.91	0.00	68.00	0.00
10-100-1200-3154-00	SECTION 504 MODIFICATIONS	500.00	0.00	1000.00	0.00	1000.00
10-100-1200-3310-00	EVALUATIONS/THERAPY/TUTORING	2600.00	197.74	9500.00	355.96	7200.00
Diagnostic referrals: \$1,000., Occupational therapy: \$1,000., Extended year programs: \$1,200., Speech therapy: \$2,000., Consultation: \$2,000.						
TOTAL PURCHASED PROFESSIONAL & TECH SERVICES						
		3100.00	2853.65	10500.00	423.96	14680.00
OTHER PURCHASED SERVICES						
10-100-1200-5100-10	PRESCHOOL TRANSPORTATION	500.00	451.50	500.00	39.00	500.00
10-100-1200-5100-30	TRANSPORTATION	0.00	459.90	0.00	0.00	0.00
10-100-1200-5110-10	TRANSPORTATION MILAN	0.00	8.60	0.00	0.00	0.00
10-100-1200-5600-10	PRESCHOOL TUITION AND SERVICES	3500.00	292.56	4432.00	0.00	3000.00
TOTAL OTHER PURCHASED SERVICES						
		4000.00	1212.56	4932.00	39.00	3500.00
TOTAL SPECIAL EDUCATION						
		7100.00	4173.52	15432.00	462.96	18180.00
SCHOOL BOARD						
SALARIES						
10-100-2310-1100-00	STIPEND-SCHOOL OFFICIALS	440.00	440.00	470.00	180.00	470.00
10-100-2310-1110-00	STIPEND-TRUANT OFFICER	20.00	0.00	20.00	0.00	20.00

S U O G E T W O R K S H E E T - E X P E N D I T U R E S
 Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-##-##-##-##-##
 Level of Detail = Line Item Detail; Level = 9

Fund: DUMMER GENERAL FUND - DUM1998				Budget Year: July 1997 thru June 1998		
Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)

BENEFITS						

10-100-2310-2300-00	FICA	34.00	33.70	38.00	9.19	38.00

TOTAL SALARIES		460.00	440.00	490.00	180.00	490.00

PURCHASED PROFESSIONAL & TECH SERVICES						

10-100-2310-3300-00	CENSUS	50.00	0.00	50.00	50.00	50.00
10-100-2310-3800-00	LEGAL SERVICES	300.00	0.00	300.00	0.00	300.00

TOTAL PURCHASED PROFESSIONAL & TECH SERVICES		350.00	0.00	350.00	50.00	350.00
10-100-2310-3910-00	IN-SERVICE	75.00	0.00	75.00	0.00	75.00

OTHER PURCHASED SERVICES						

10-100-2310-5200-00	INSURANCE - BOND	250.00	13.00	100.00	0.00	100.00
10-100-2310-5220-00	INSURANCE - LIABILITY	150.00	324.46	150.00	0.00	150.00
10-100-2310-5400-00	ADVERTISING	75.00	431.78	300.00	19.40	300.00
10-100-2310-5800-00	TRAVEL	75.00	0.00	75.00	0.00	75.00

TOTAL OTHER PURCHASED SERVICES		625.00	769.24	700.00	19.40	700.00

SUPPLIES AND MATERIALS						

10-100-2310-6100-00	SUPPLIES	200.00	101.15	200.00	0.00	200.00

TOTAL SUPPLIES AND MATERIALS		200.00	101.15	200.00	0.00	200.00

OTHER EXPENSES						

10-100-2310-8100-00	DUES & FEES	546.38	566.38	601.02	601.02	601.02

TOTAL OTHER EXPENSES		546.38	566.38	601.02	601.02	601.02

TOTAL SCHOOL BOARD		2215.38	1910.47	2379.02	859.61	2379.02

Fund: DUMMER GENERAL FUND - DUM1998				Budget Year: July 1997 thru June 1998		
Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)
PURCHASED PROFESSIONAL & TECH SERVICES						
10-100-2320-3510-00	S.A.U. NO. 20	8981.65	8981.65	9826.25	8200.00	12901.03
The Dummer share of the SAU #20 budget has increased as a result of an increase in the equalized valuation of property.						
TOTAL	PURCHASED PROFESSIONAL & TECH SERVICES	8981.65	8981.65	9826.25	8200.00	12901.03
TOTAL	SAU NO. 20	8981.65	8981.65	9826.25	8200.00	12901.03
TRANSPORTATION						
SALARIES						
10-100-2550-1100-00	SALARIES-TRANSPORTATION	13077.50	9777.95	10656.50	0.00	0.00
TOTAL SALARIES		13077.50	9777.95	10656.50	0.00	0.00
BENEFITS						
10-100-2550-2040-00	FORTIS BENEFIT	0.00	27.09	0.00	0.00	0.00
10-100-2550-2130-00	INCOME/LIFE INSURANCE	175.00	75.34	110.00	0.00	0.00
10-100-2550-2140-00	WORKER'S COMP	500.00	(118.89)	100.00	0.00	0.00
10-100-2550-2300-00	FICA	1000.39	748.05	815.22	0.00	0.00
10-100-2550-2600-00	UNEMPLOYMENT COMP.	28.00	2.00	28.00	20.00	0.00
10-100-2550-2900-00	OTHER BENEFITS	225.00	0.00	225.00	0.00	0.00
TOTAL BENEFITS		1928.39	733.59	1278.22	20.00	0.00
PURCHASED PROPERTY SERVICES						
10-100-2550-4400-00	BUS REPAIRS	3000.00	725.38	3000.00	142.25	0.00
TOTAL PURCHASED PROPERTY SERVICES		3000.00	725.38	3000.00	142.25	0.00
OTHER PURCHASED SERVICES						
10-100-2550-5100-00	TRANSPORTATION CONTRACT	10741.00	10741.00	11063.23	18086.60	37258.43

8 U D G E T W O R K S H E E T - E X P E N D I T U R E S
 Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-##-###-###-##
 Level of Detail = Line Item Detail; Level = 9

Fund: DUMMER GENERAL FUND - OUM1998					Budget Year: July 1997 thru June 1998		
Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	
1994-1998 CONTRACT: \$11,395.13 1996-1999 CONTRACT: \$25,863.30							
10-100-2550-5200-00	8US INSURANCE	1400.00	667.59	1400.00	0.00	0.00	
10-100-2550-5900-00	PURCHASED SERVICES	0.00	0.00	200.00	22.50	0.00	
TOTAL	OTHER PURCHASED SERVICES	12141.00	11408.59	12663.23	18109.10	37258.43	
SUPPLIES AND MATERIALS							

10-100-2550-6100-00	SUPPLIES	4000.00	2015.18	3000.00	0.00	3000.00	
Under our transportation contract, the District provides diesel fuel.							

TOTAL	SUPPLIES AND MATERIALS	4000.00	2015.18	3000.00	0.00	3000.00	
OTHER EXPENSES							

10-100-2550-8800-00	CAPITAL RESERVE FUND	5000.00	5000.00	0.00	0.00	0.00	

TOTAL	OTHER EXPENSES	5000.00	5000.00	0.00	0.00	0.00	

TOTAL	TRANSPORTATION	39146.89	29660.69	30597.95	18271.35	40258.43	

TOTAL	BUDGET TOTAL	289188.42	273649.15	296109.22	135737.55	306280.48	

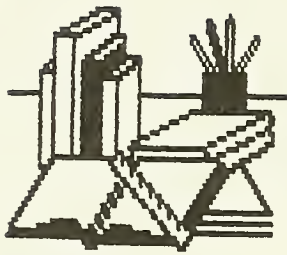
ANTICIPATED REVENUES

	<u>1996-97</u>	<u>1997-98</u>
June 30 Balance	\$0.00	\$17,000.00
Sale of Bus	\$0.00	\$5,333.00
Interest	<u>\$600.00</u>	<u>\$400.00</u>
Total	\$600.00	\$22,733.00

BUDGET SUMMARY

	<u>Actual 1996-97</u>	<u>Estimated 1997-98</u>
Budget	\$296,109.22	\$306,280.48
Deficit	\$28,000.00	\$0.00
Total Budget	\$324,109.22	\$306,280.48
Revenues	\$15,203.22	\$22,733.00
District Assessment	\$308,906.00	\$283,547.48





Milan Village School

Tuition Students

1997 - 1998

Kindergarten

Corcoran, Christina
Demers, Katherine
Forbush, Chad

Hamel, Aaron
Lachance, Tyler
Tefft, Katie

$$6 \times \$1,502.00 = \$9,012.00$$

Grade 1

Fournier, Shayna
Guay, Christopher
Hodsdon, Tanika
Holt, Whitney

Jewett, Jason
Jones, Jacob
Ray, Keith

$$7 \times \$3,004.00 = \$21,028.00$$

Grade 2

Bacon, Brinna
Forbush, Joshua
Laflamme, Heather

Main, Joseph
Moskevitz, Michaela

$$5 \times \$3,004.00 = \$15,020.00$$

Grade 3

Beaudoin, Nicholas
Jewett, Jessica
Jones, Joshua

Labbe, Jesse
Laflamme, Ashley

$$5 \times \$3,004.00 = \$15,020.00$$

Grade 4

Corcoran, Steven
Hamel, Katelyn
Long, Michael

Moskevitz, Andrew
Sanders, Kyle

$$5 \times \$3,004.00 = \$15,020.00$$

Grade 5

Jewett, Nathan
Moskevitz, Mikita

Young, Rachel

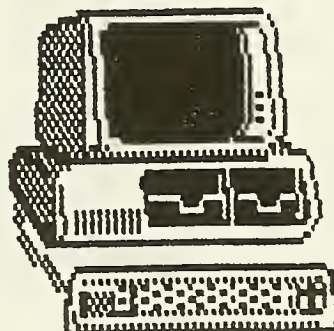
$$3 \times \$3,004.00 = \$9,012.00$$

Grade 6

Desmarais, Joseph
Devoid, Cassandra
Jones, Seth

Laflamme, Travis
Tefft, Kristen

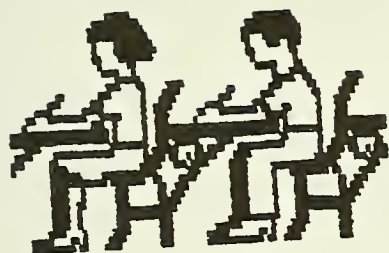
$$5 \times \$3,004.00 = \$15,020.00$$



Berlin School District

Tuition Students

1997 - 1998



Middle School

Grade 7	Bachand, Danielle	Hamel, Patrick
	Belleau, Melanie	Lancey, Pamela
	Hallee, Jamie	Long, David

$$6 \times \$5,590.00 = \$33,540.00$$

Grade 8	Labbe, Joshau	Sweatt, Erin
	Labrecque, Christopher	

$$3 \times \$5,590.00 = \$16,770.00$$

High School

Grade 9	Sweatt, Samantha	Young, Kathryn
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$$2 \times \$5,496.00 = \$10,992.00$$

Grade 10	Bachand, Michele	Desmarais, Christina
	Belleau, Leah	Kaczinski, Angela
	Campbell, Mark	

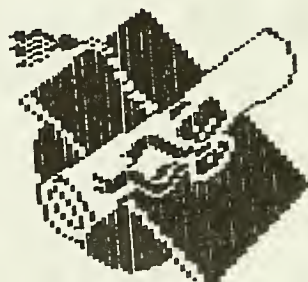
$$5 \times \$5,496.00 = \$27,480.00$$

Grade 11	Labrecque, Kari	Major, Karen
	Major, Franklin	Sweatt, Nathan

$$4 \times \$5,496.00 = \$21,984.00$$

Grade 12	Doherty, Meghan	Silver, James
	Dube, Romona	Woodward, Cory

$$4 \times \$5,496.00 = \$21,984.00$$



School Administrative Unit No. 20

Budget

	<u>1996-1997</u>	<u>1997-1998</u>
<u>Expenditures:</u>	\$343,759.92	\$360,045.47
<u>Revenues:</u>		
June 30 Balance	\$ 8,932.89	\$ 5,772.95
Interest	550.00	300.00
Other - NCEF	6,500.00	7,000.00
Total Revenues:	\$15,982.89	\$13,072.95
District Assessments:	\$327,777.03	\$346,972.52
Total <u>Budget:</u>	\$343,759.92	\$360,045.47

DISTRIBUTION OF \$346,972.52 TO BE RAISED BY DISTRICTS

1997-98

	1995 EQUALIZED EVALUATION	VALUATION PERCENT	ADM 1995-96 PUPILS	PUPIL PERCENT	COMBINED PERCENT	TOTAL DISTRICT SHARE
Dummer	\$23,579,695	7.44%	0	0.00%	3.72%	\$12,901.03
Errol	\$31,184,575	9.83%	42.2	4.90%	7.37%	\$25,566.85
Gorham	\$157,409,433	49.64%	659.4	76.60%	63.12%	\$219,018.46
Milan	\$42,206,307	13.31%	159.2	18.49%	16.90%	\$55,177.37
Randolph	\$33,505,070	10.57%	0	0.00%	5.28%	\$18,331.43
Shelburne	\$29,202,500	9.21%	0	0.00%	4.60%	\$15,977.39
	\$317,087,580	100.00%	860.8	100.00%	100.00%	\$346,972.52

DISTRIBUTION OF \$327,777.03 TO BE RAISED BY DISTRICTS

1996-97

	1994 EQUALIZED EVALUATION	VALUATION PERCENT	ADM 1994-95 PUPILS	PUPIL PERCENT	COMBINED PERCENT	TOTAL DISTRICT SHARE
Dummer	\$19,815,892	6.00%	0	0.00%	3.00%	\$9,826.25
Errol	\$34,811,618	10.53%	40.3	4.91%	7.72%	\$25,306.02
Gorham	\$166,554,194	50.39%	634.9	77.32%	63.86%	\$209,314.14
Milan	\$44,299,783	13.40%	146.9	17.77%	15.59%	\$51,088.36
Randolph	\$35,590,879	10.77%	0	0.00%	5.38%	\$17,648.71
Shelburne	\$29,429,757	8.90%	0	0.00%	4.45%	\$14,593.55
	\$330,502,123	100.00%	821.1	100.00%	100.00%	\$327,777.03

To the members of the community of Dummer:

"We hope to avail the state of those talents which nature has sown as liberally among the poor as the rich, but which perish without use, if not sought for and cultivated." - Thomas Jefferson, *Notes on Virginia*. Academic excellence exists when students have a clear vision of whom they are and what they want to become; take active, personal responsibility for their own learning by analyzing, evaluating, synthesizing, and applying new information and concepts; participate in learned dialogue with peers and mentors; cooperate and encourage others in expanding the body of human knowledge; and develop "heuristics" - that feeling of satisfaction and fulfillment with each new thing learned. The Milan Village School is dedicated to this goal.

New Hampshire Educational Improvement and Assessment Program (NHEIAP): Beginning in 1994, the NH Department of Education began a testing program mandated by the legislature to determine each school's performance on state-wide adopted curriculum goals in language arts and mathematics. The "assessment" program began in grade three and in 1996 expanded to grades six and ten with the added curriculum areas of science and social studies. Our teachers have worked very hard to adapt our local program of studies to the requirements of the "New Hampshire Curriculum Frameworks." The performance of our students on the third grade assessment for the three years that the test has been given are within the state-wide average; however, the performance of our students on the sixth grade assessment has been significantly above state-wide averages in a number of different areas. A valid conclusion which we make is that the changes that we began implementing three years ago are resulting in positive change which is reflected in the improved performance of our older students. As a school system, we should be proud of this

improvement; however, we should also recognize that we need to set goals toward ever higher levels of performance. With this in mind, I am recommending to the Milan School Board that we set a goal that ninety percent of our students will perform at the proficient or advanced levels of the New Hampshire Educational Improvement and Assessment Program by the year 2000. We may not reach that goal; however, the result of its pursuit will be the development of student/scholars who find fulfillment and reward in a life of learning.

Cooperative School District Study: The study, authorized by your vote of last March, is progressing. There are many complex issues which must be investigated and resolved before the Study Committee can form a recommendation to bring back to you. At this point, the Committee is in agreement that a cooperative school district at the level of the upper grades is economically and educationally justified; however, many philosophical and emotional issues remain to be resolved.

Milan Village School: The Milan Village School is an outstanding example of what can be achieved if a community works together. Debbie Moskevitz is to be commended for her energy and determination in keeping our community involved and present in our school through our volunteer program. Our new principal, Ron Losier, the staff, and the students have worked hard to make the school a friendly and productive place of learning. Your continued support is essential. The Milan Village School is a very special place --- please help us keep it that way!

Daniel J. Whitaker, Superintendent of Schools

DUMMER SCHOOL MEETING

March 12, 1996

The meeting was called to order at 11:00 A.M. the polls opened at this time and closed at the close of the meeting. Voting for all officers was by ballot. The school business meeting was held on March 12, 1996 at 6:00 P.M. the meeting was called to order by Moderator Craig Doherty.

Votes cast for 2 Auditors Rachel Jewett 58
Doris Bergeron 54

Article 1 A motion was made by Craig Doherty and seconded by Steve Morrisette to hear the reports of agents, auditors, committees, or officers heretofore chosen and pass any vote relating thereto. As there was none at this time it was so voted.

Article 2. A motion was made by Brad Wyman and seconded by Earl Wadsworth to determine the salaries of the school board, school district treasurer, moderator, clerk, truant officer, and the census taker and fix the compensation of any other officer of the District:

School Board Chair		\$100.00
School Board	2	\$ 70.00 each
Treasurer	1	\$100.00
Clerk	1	\$ 20.00
Moderator	1	\$ 20.00
Auditors	2	\$ 30.00 each
Truant Officer	1	\$ 20.00
Census Taker	1	\$ 50.00

The above was so voted.

Article 3. A motion was made by Jenny Young and seconded by Angie Jewett to see if the Dummer School District will accept the provisions of NHRSA 195 (as amended) providing for the establishment of a cooperative school district, together with the school district of Milan, in accordance with the provisions of the proposed Articles of Agreement filed with the school district clerk. (Vote by written yes/no ballot. After a lengthy discussion on this article the vote was taken by ballot results were YES 14 NC 42 article was defeated.

Article 4. A motion was made by Ann Germon and seconded by Betty Hawkins to see if the District will vote under the provisions of RSA 195:18 to join the districts of Berlin, Milan, Gorham, Randolph, and Shelburne in a study of the formation of a cooperative school district and to authorize the appointment of three qualified residents to a study committee: one shall be a member of the school board, one a representative of the selectmen, and one shall be appointed by the moderator. (Recommended by the School Board)

Article 5. A motion was made by Steve Morrisette and seconded by Earl Wadsworth to see if the District will vote to authorize the School Board to enter into a three-year contract for school transportation at a cost not to exceed \$21,000 in the first year with annual adjustments of no greater than the annualized CPI for the prior calendar year. (Recommended by the School Board) This was voted in the affirmative.

Article 6. A motion was made by Bill Kaczinski and seconded by Debbie Kaczinski to see if the District will vote pursuant to RSA 35:16, to change the purpose of the existing Bus Capital Reserve Fund to that of School Transportation Fund and to designate the School Board as agents to expend said funds as they deem necessary to provide school transportation. (Recommended by the School Board) (2/3 vote required). This article was voted in the affirmative by a 2/3 vote.

Article 7. A motion was made by Steve Morrisette and seconded by Lorraine Duchesne to pass over this article to raise, and appropriate the sum of \$5,000 to place in the Bus Capital Reserve as we won't need to raise money for a bus this article was passed over. It was so voted.

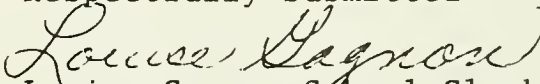
Article 8. A motion was made by Paula LaBrecque and seconded by Jenny Young to see if the District will raise and appropriate the sum of \$28,000 as a deficit appropriation to the 1995-1996 appropriation for the purpose of meeting the unanticipated expenses of the District for tuition of additional resident students. (Recommended by the School Board) This was so voted.

Article 9. A motion was made by Steve Morrisette and seconded by Dwight Stiles to see if the District will vote to raise, appropriate, and expend the sum of \$296,109.22 for the support of schools, for the payment of salaries of school district officials and agents, and for the payment of the statutory obligations of the District said sum to be in addition to the sums raised under previous articles in this warrant. (Recommended by the School Board) this was so voted.

Article 10. A motion was made by Ann Germon and seconded by Steve Morrisette to see if the District will vote to accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt and article authorizing indefinitely until specific rescission of such authority, the school board to apply for, accept, and expend, without further action by the school district, money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year. (Recommended by the School Board) This article was voted in the affirmative.

Article 11. To transact any other business that may legally come before this meeting. At this time George Moskevitz asked that we thank Angie Jewett for her years of service as a School Board member. Thanks Angie. Ann Germon asked at this time if hearings and informational meetings could be held by the School District other than on Mondays when the Selectmen meet and cannot attend. A motion was made at this time by Steve Morrisette and seconded by Lorraine Duchesne to adjourn at 8:00 P.M. It was so voted.

Respectfully Submitted


Louise Gagnon School Clerk

New Hampshire State Department of Education

and

New Hampshire Department of Revenue Administration

Annual Financial Report

for the Year Ending

June 30, 1996

Original Due to the State Department
of Education, Concord, not
later than September 1, 1996

Copy Due to the New Hampshire Department
of Revenue Administration, Concord, not
later than September 1, 1996

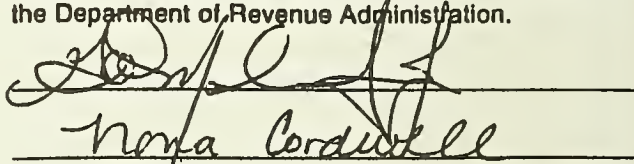
Certificate

This is to certify that the information contained in this report was taken from the official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 17 of Chapter 21-J of the Revised Statutes Annotated

and regulation Chapter Rev 1100. Financial Accounting for Local Education Agencies on file with the Administrative procedures Act, and upon forms prescribed by the Department of Revenue Administration.


Superintendent

September 16, 1996


Nona Cordwell

School Board

BALANCE SHEET

1995 - 1996

NAME: DUMMER

DIST LOC SAU H20

MS 25 95 - 96

TITLES	PAGE	LINE	(1)	(2)	(3)	(4)	(5)

BALANCE SHEET			GENERAL	SPECIAL	REV	CAPITAL PROJ	FOOD SERV CAPITAL RES
ASSETS							
Current Assets			.....			
CASH	1	1	6583.65				40807.29
INVESTMENTS	1	2					
TAXES RECEIVABLE	1	3					
INTERFUND REC	1	4					
INTERGOV'T REC	1	5					.....
OTHER RECEIVABLES	1	6	8619.57				.....
BOND PROCEEDS REC	1	7	.....			.....	.....
INVENTORIES	1	8					.....
PREPAID EXPENSES	1	9					.....
OTHER CURRENT ASSETS	1	10					
Total Current Asse	1	11	15203.22	0.00	0.00	0.00	40807.29
Fixed Assets			.....			
MACHINERY AND EQUIP	1	12	.....				.....
TOTAL ASSETS	1	13	15203.22	0.00	0.00	0.00	40807.29
LIAB & FUND EQUITY							
Current Liabilities			.....			
INTERFUND PAYABLES	1	14					
INTERGOV'T PAYABLES	1	15					
OTHER PAYABLES	1	16					
CONTRACTS PAYABLE	1	17					.....
BONDS PAYABLE	1	18	.....				.....
INTEREST PAYABLE	1	19					.....
ACCRUED EXPENSES	1	20					.....
PAYROLL DEDUCTIONS	1	21					.....
DEFERRED REVENUES	1	22					.....
OTHER CURRENT LIAB	1	23					
Total Liabilities	1	24	0.00	0.00	0.00	0.00	0.00
Fund Equity			.....			
UNRES RETAINED EARN	1	25	.....				.....
RES FOR ENCUMBRANCES	1	26					.....
RES FOR SPEC PURP	1	27					40807.29
UNRES FUND BALANCE	1	28	15203.22				.....
Total Fund Equity	1	29	15203.22	0.00	0.00	0.00	40807.29
TOT LIAB & FUND	1	30	15203.22	0.00	0.00	0.00	40807.29

**GENERAL FUND: STATEMENT OF EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1996**

GENERAL FUND EXPENDITURES			SALARIES	BENEFITS	PURCHASED	SUPPLIES	OTHER	TOTAL
ELEMENTARY								
Instruction								
REGULAR ED PROG	7	1			93339.82			93339.82
SPEC ED PROGRAMS	7	2			950.40			950.40
VOC ED PROGRAMS	7	3						0.00
OTHER INSTRUCT PROG	7	4						0.00
Pupil Support Services								
ATTEND+SOCIAL WORK	7	5						0.00
GUIDANCE	7	6						0.00
HEALTH	7	7						0.00
PSYCHOLOGICAL	7	8						0.00
SPEECH+AUDIOLOGY	7	9						0.00
OTHER PUPILS	7	10						0.00
Instructional Support Servi								
IMPROVE OF INST	7	11						0.00
EDUCATIONAL MEDIA	7	12						0.00
OTHER INST STAFF	7	13						0.00
General Administration								
SCHOOL BOARD	7	14	237.60	18.20	415.39	54.62	305.84	1031.65
OFFICE OF SUPER	7	15			4850.10			4850.10
SPEC AREA ADMIN	7	16						0.00
OTHER GEN ADMIN	7	17						0.00
SCHOOL ADMIN	7	18						0.00
Business Services								
FISCAL	7	19						0.00
OP+MAINT OF PLANT	7	20						0.00
PUPIL TRANSPORTATION	7	21	5280.09	336.14	6552.34	1088.20		13316.77
CENT INTERNAL SERVS	7	22						0.00
OTHER BUSINESS	7	23						0.00
MANAGERIAL	7	24						0.00
OTHER SUPPORT SERV	7	25						0.00
TOTAL ELEMENTAR	7	26	5517.69	414.34	106108.05	1142.82	305.84	113488.74

**GENERAL FUND: STATEMENT OF EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1996**

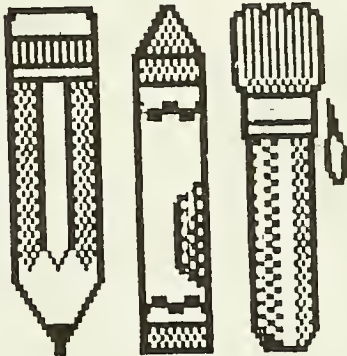
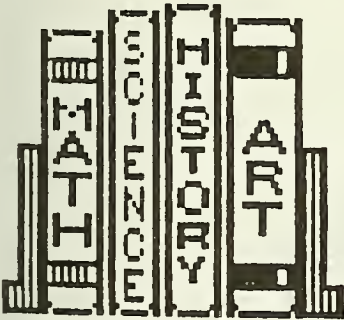
MIDDLE/ JR HIGH			SALARIES	BENEFITS	PURCHASED	SUPPLIES	OTHER	TOTAL
Instruction								
REGULAR ED PROG	8	1			33738.16			33738.16
SPEC ED PROGRAMS	8	2						0.00
VOC ED PROGRAMS	8	3						0.00
OTHER INSTRUCT PROG	8	4						0.00
Pupil Support Serv								
ATTEND+SOCIAL WORK	8	5						0.00
GUIDANCE	8	6						0.00
HEALTH	8	7						0.00
PSYCHOLOGICAL	8	8						0.00
SPEECH+AUDIOLOGY	8	9						0.00
OTHER PUPILS	8	10						0.00
Instructional Support Servi								
IMPROVE OF INST	8	11						0.00
EDUCATIONAL MEDIA	8	12						0.00
OTHER INST STAFF	8	13						0.00
General Administration								
SCHOOL BOARD	8	14	57.20	4.38	100.00	13.15	73.63	248.36
OFFICE OF SUPER	8	15			1167.61			1167.61
SPEC AREA ADMIN	8	16						0.00
OTHER GEN ADMIN	8	17						0.00
SCHOOL ADMIN	8	18						0.00
Business Administration								
FISCAL	8	19						0.00
OP+MAINT OF PLANT	8	20						0.00
PUPIL TRANSPORTATION	8	21	1271.13	95.37	1577.42	261.97		3205.89
CENT INTERNAL SERVS	8	22						0.00
OTHER BUSINESS	8	23						0.00
MANAGERIAL	8	24						0.00
OTHER SUPPORT SERV	8	25						0.00
TOT MID/JHS EXP	8	26	1328.33	99.75	36583.19	275.12	73.63	38360.02

**GENERAL FUND: STATEMENT OF EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1996**

HIGH SCHOOL			SALARIES	BENEFITS	PURCHASED	SUPPLIES	OTHER	TOTAL
Instruction								
REGULAR ED PROG	9	1			101844.84			101844.84
SPEC ED PROGRAMS	9	2		107.31	3115.81			3223.12
VOC ED PROGRAMS	9	3						0.00
OTHER INSTRUCT PROG	9	4						0.00
Pupil Support Services								
ATTEND+SOCIAL WORK	9	5						0.00
GUIDANCE	9	6						0.00
HEALTH	9	7						0.00
PSYCHOLOGICAL	9	8						0.00
SPEECH+AUDIOLOGY	9	9						0.00
OTHER PUPILS	9	10						0.00
Instructional Support Servi								
IMPROVE OF INST	9	11						0.00
EDUCATIONAL MEDIA	9	12						0.00
OTHER INST STAFF	9	13						0.00
General Administra								
SCHOOL BOARD	9	14	145.20	11.12	253.85	33.38	186.91	630.46
OFFICE OF SUPER	9	15			2963.94			2963.94
SPEC AREA ADMIN	9	16						0.00
OTHER GEN ADMIN	9	17						0.00
SCHOOL ADMIN	9	18						0.00
Business Services								
FISCAL	9	19						0.00
OP+MAINT OF PLANT	9	20						0.00
PUPIL TRANSPORTATION	9	21	3226.73	242.08	4004.21	665.01		8138.03
CENT INTERNAL SERVS	9	22						0.00
OTHER BUSINESS	9	23						0.00
MANAGERIAL	9	24						0.00
OTHER SUPPORT SERV	9	25						0.00
TOTAL HIGH SCH	9	26	3371.93	360.51	112182.65	698.39	186.91	116800.39

**GENERAL FUND: STATEMENT OF EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1996**

DISTRICT WIDE			SALARIES	BENEFITS	PURCHASED	SUPPLIES	OTHER	TOTAL
ADULT CONT ED	10	1						0.00
COMMUNITY SER	10	2						0.00
FACILITIES ACQ+CONST	10	3						0.00
Other Outlays			.....	.....	.....	.....	.....	.....
Debt Service	10	4	.....	.....	.....	.....	.....	0.00
Fund Transfers			.....	.....	.....	.....	.....	.....
TRANS TO SR FUND	10	5	.....	.....	.....	.....	.....	0.00
TRANS TO CP FUND	10	6	.....	.....	.....	.....	.....	0.00
TRANS TO FS FUND	10	7	.....	.....	.....	.....	.....	0.00
TRANS TO CR FUND	10	8	.....	.....	.....	.....	5000.00	5000.00
TOT DIST WIDE E	10	9	0.00	0.00	0.00	0.00	5000.00	5000.00
TOT GEN FUND EXP	10	10	10217.95	874.60	254873.89	2116.33	5566.38	273649.15



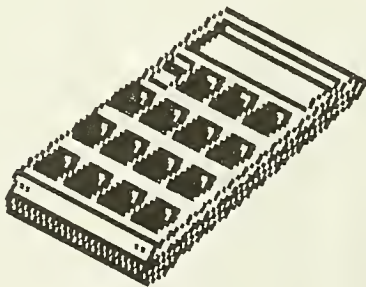
**Report of District Treasurer
for the**

Fiscal Year July 1, 1995 to June 30, 1996

Cash on hand July 1, 1995.....	\$ 17,366.54
Received from Selectmen:	
Current Appropriation.....	\$243,480.27
Deficit Appropriation.....	\$ 28,000.00
Received from all other Sources.....	\$ 442.89
TOTAL RECEIPTS.....	\$271,923.16
(-\$7,500 Accounts Receivable)	
(-\$20.00 bank charge).....	\$264,403.16
TOTAL AMOUNT AVAILABLE.....	\$281,769.70
Less School Board Orders Paid.....	\$275,186.05
Balance on Hand, June 30, 1996.....	\$ 6,583.65

August 8, 1996

**Deborah Moskevitz
District Treasurer**



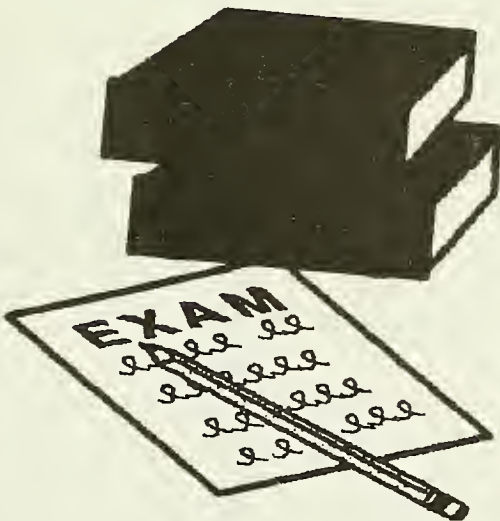
Auditors' Certificate

This is to certify that we have examined the books, voucher, bank statements, and other financial records of the treasurer of the school district of DUMMER, NEW HAMPSHIRE of which the above is a true summary for the fiscal year ending June 30, 1996, and find them correct in all respects.

**Doris Bergeron
Rachel E. Jewett**

Auditors

August 5, 1996



SCHOOL ADMINISTRATIVE UNIT NO. 20

1997 - 1998 SCHOOL CALENDAR

August	M	T	W	T	F	February	M	T	W	T	F
	X	X	27	28	X	(15)	2	3	4	5	6
September	X	2	3	4	5		9	10	11	12	13
(21)	8	9	10	11	12		16	17	18	19	20
	15	16	17	18	19		X	X	X	X	X
	22	23	24	25	26						
	29	30									
October			1	2	3	March	2	3	4	5	6
(21)	6	7	8	9	X	(22)	9	10	11	12<13>	
	X	14	15	16	17		16	17	18	19	20
	20	21	22	23	24		23	24	25	26	27
	27	28	29	30	31		30	31			
November	3	4	5	6	(7)	April			1	2	(3)
(16)	X	[X]	12	13	14	(17)	6	7	8	9	10
	17	18	19	20	21		13	14	15	16	17
	24	25<26>	X	X			X	X	X	X	X
							27	28	29	30	
December						May					1
(17)	1	2	3	4	5	(20)	4	5	6	7	8
	8	9	10	11	12		11	12	13	14	15
	15	16	17	18	19		18	19	20	21	22
	[X]	[X]	X	X	X		X	26	27	28	29
	X	X	X								
January				X	X	June	1	2	3	4	5
(19)	5	6	7	8	9	(12)	8	9	10	11(<12>)	
	12	13	14	15	16	+8	[15]	[16]	17	[18]	MU
	X	20	21	22(23)			MU	MU	MU	MU	MU
	26	27	28	29	30						
Wed.	Aug.	27.	.	.	.	.	.	.	.	.	.
Thur.	Aug.	28.	.	.	.	.	.	.	.	.	.
Mon.	Sept.	1.	.	.	.	.	.	.	.	.	.
Tues.	Sept.	2.	.	.	.	.	.	.	.	.	.
Fri.	Oct.	10.	.	.	.	.	.	.	.	.	.
Mon.	Oct.	13.	.	.	.	.	.	.	.	.	.
[Tues.]	Nov.	11.	.	.	.	.	.	.	.	.	.
M/Tu	Nov.	10/11	.	.	.	.	.	.	.	.	.
Th/Fr	Nov.	27/28	.	.	.	.	.	.	.	.	.
W-F	Dec.	24-Jan.	2	.	.	.	.	.	.	.	.
[M-F]	Dec.	22-Jan.	2	.	.	.	.	.	.	.	.
Mon.	Jan.	19.
M-F	Feb.	23-27
M-F	Apr.	20-24
Mon.	May	25.
[Mon.]	June	15.
[Tues.]	June	16.
[Thur.]	June	18.
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VITAL STATISTICS
BIRTHS REGISTERED IN THE TOWN OF DUMMER
For the Year Ending December 31, 1996

<u>Date of Birth</u>	<u>Place of Birth</u>	<u>Childs Name</u>	<u>Name of Father</u>	<u>Name of Mother</u>
----------------------	-----------------------	--------------------	-----------------------	-----------------------

NO BIRTHS RECORDED

I certify that the above return is correct according to the best of my knowledge and belief.

Louise Gagnon
Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF DUMMER
For the Year Ending December 31, 1996

<u>Date of Marriage</u>	<u>Name and Surname of Bride and Groom</u>	<u>Residence of Each at Time of Marriage</u>
August 3, 1996	Gary Blair Hyde Shirley Alice Carozza Witham	Dummer, NH Dummer, NH

I hereby certify that the above return is correct according to the best of my knowledge and belief.

Louise Gagnon
Town Clerk

DEATHS REGISTERED IN THE TOWN OF DUMMER
For the Year Ending December 31, 1996

<u>Date of Death</u>	<u>Name and Surname</u> <u>of Deceased</u>	<u>Place of Death</u>	<u>Name of</u> <u>Father</u>	<u>Name of</u> <u>Mother</u>
March 14, 1996	Marion A. Holt	Franconia	Herbert Sias	Lura Eastman
March 28, 1996	Roy M. Sias	Lancaster	Homer I. Sias	Ruth M. Hawkins
May 8, 1996	Jack R. Bourbeau	Berlin	Arthur Bourbeau	Lena Goulet
July 15, 1996	Glen A. Machon	Dummer	Norman Machon	Edna S. Graves
December 18, 1996	Robert Nadeau, Jr.	Dummer	Joseph R. Nadeau	Delia Long

I hereby certify that the above return is correct according to the best of my knowledge and belief.

Louise Gagnon
Town Clerk

